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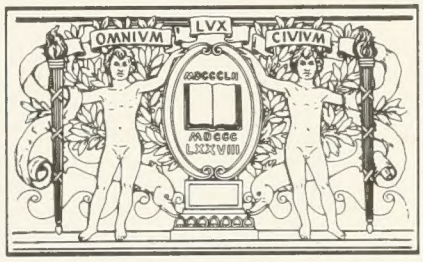

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1980

Statistics of Income

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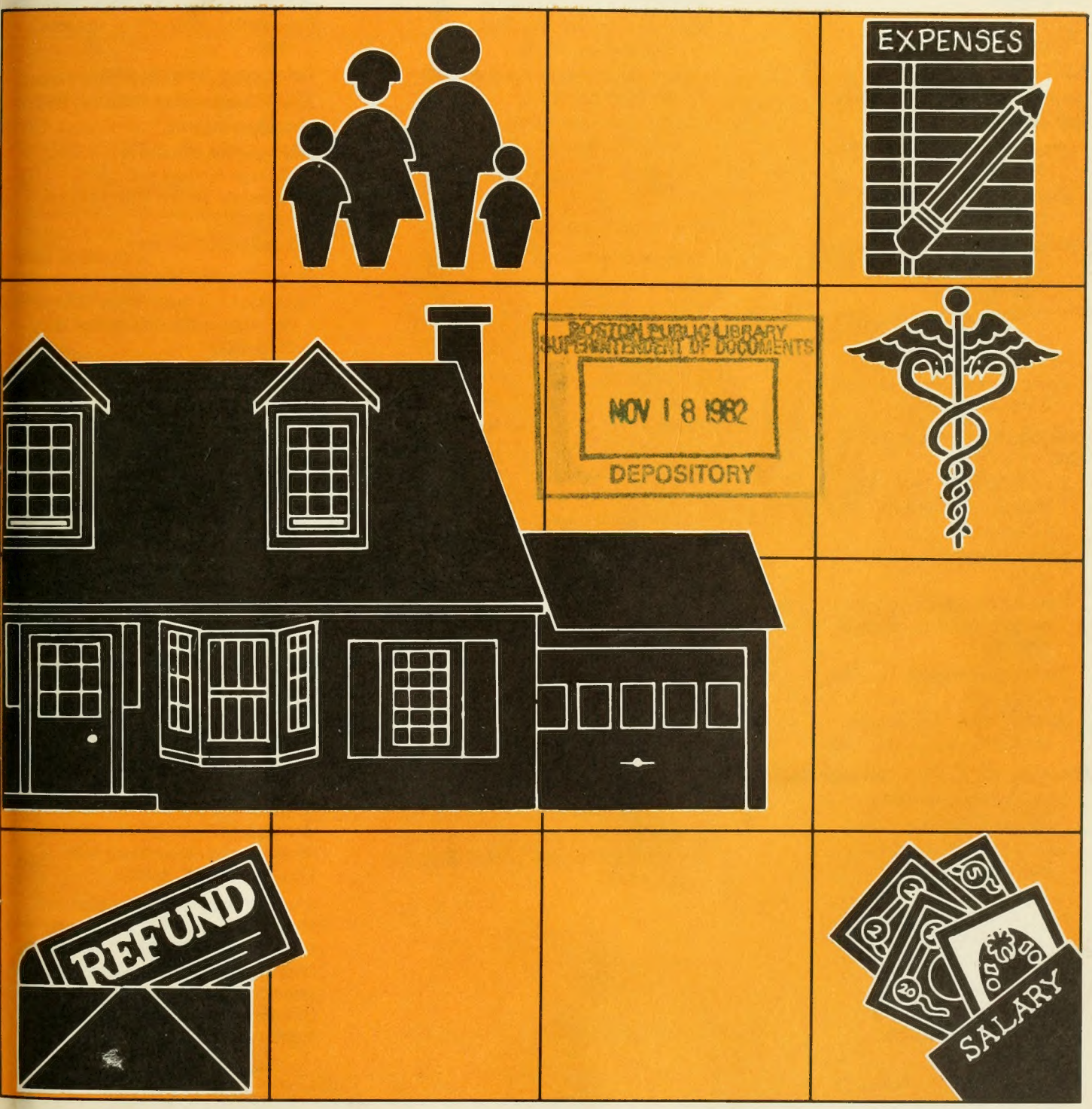
Individual Income Tax Returns



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Department of the Treasury Internal Revenue Service Publication 79 (9-82)

Statistics of Income

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SOI Bulletin

(quarterly publication; $11.00 annual subscription, $3.50 single issue)

Contents, Vol. 1, No. 3, Winter 1981-82:

- Projections of Return Filings, 1982-1990
- Preliminary Individual Income Tax Return Data, 1980
- Paid Preparer and Form W—2 Usage, Individual Income Tax Returns, 1980
- Preliminary Sole Proprietorship and Partnership Return Data, 1979
- Windfall Profit Tax Liability Data, First Quarter, 1981

Contents, Vol. 1, No. 4, Spring 1982:

- Data from Early 1982 Filings of Individual Income Tax Returns
- Employee Benefit Plan Data, 1977
- Data for Nonresident Alien Income and Tax Withheld, 1971-79
- Corporation Income Tax Return Data, 1979
- Windfall Profit Tax Liability Data, Second Quarter, 1981

Contents, Vol. 2, No. 1, Summer 1982:

- Data on Unincorporated Business Activity, 1980
- Data on Nonresident Alien Income and Tax Withheld, 1980
- Paid Preparer and Form W—2 Usage, Individual Income Tax Returns, 1981
- Sales of Capital Assets Reported on Individual Income Tax Returns, 1973-1980
- Windfall Profit Tax Data, Third Quarter, 1981

Published Regular Reports

- Individual Income Tax Returns, 1979 (280 pp., $7.50)
- Sole Proprietorship Returns, 1979-1980 (225 pp., $7.50)
- Corporation Income Tax Returns, 1978-1979 (256 pp., $8.00)
- Partnership Returns, 1979 (111 pp., $5.50)

Published Supplemental Reports

International Income and Taxes:

- Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., $4.25)
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Selected Reports in Preparation

- Corporation Income Tax Returns, 1980
- Partnership Returns, 1980
- Sole Proprietorship Returns, 1981
- Individual Income Tax Returns, 1981
- International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns, 1976-1979
- SOI Bulletin, Fall 1982

Tape Files Available

- Individual Tax Model File, 1966-1980 (includes State Tax Model File, 1979-1980)
- State Tax Model File, 1977-1978
- Corporation Source Book, 1965-1976
- Other tape files include:
  - Estate Tax File, 1972, 1976
  - Private Foundations File, 1974
  - Employee Plans File, 1977
  - Exempt Organizations File, 1975

Microfilm Files Available

- Corporation Source Book, 1977-1979

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printi Office, Washington, DC 20402.

Public-use magnetic tape files are generally available on a reimbursab basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408.

The 1979 and 1980 Individual Tax Model files, the 1977 Employee Plar file, and the 1977-1979 Corporation files are available on a reimbursabl basis from the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

1980 Individual Income Tax Returns

Publication 79 (9-82)

Department of the Treasury
Internal Revenue Service

Roscoe L. Egger, Jr.
Commissioner
M. Eddie Heironimus
Assistant Commissioner
(Returns and Information Processing)
Fritz Scheuren
Director, Statistics of Income Division
John DiPaolo
Chief, Individual Statistics Branch

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, and form of deduction. Information previously published in "High Income Tax Returns," a report by the Department of the Treasury, Office of Tax Analysis, is contained in Section 5 of this report.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the Internal Revenue Service, Statistics of Income Division. A public-use computer tape file—the Individual Tax Model File—containing the records selected for the Statistics of Income sample is also available on a reimbursable basis from the Statistics of Income Division. This file is suitable for making national level estimates and, for returns with adjusted gross income under $200,000, State level estimates.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

September 28, 1982

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1980, Individual Income Tax Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report, based on a sample drawn from the 93.9 million returns filed during Calendar Year 1981, presents information on taxpayers' income, exemptions, deductions, credits and tax. These statistics reflect changes in the computation of individual income tax brought about by the Crude Oil Windfall Profit Tax Act of 1980 and the Omnibus Reconciliation Act of 1980.

Classifications used include size of adjusted gross income, marital status, and State of residence. Separate statistics are provided on returns with itemized deductions. There is an entire section devoted to high income returns both taxable and nontaxable.

With kind regards,

Sincerely,

Roscoe Egger

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Section 1

Introduction and Changes in Law*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 93.9 million Forms 1040 and 1040A filed by the Nation's taxpayers for Income Year 1980. The number of returns filed for 1980 represents an increase of approximately 1.3 percent over those filed for 1979.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Criteria specified by the Internal Revenue Code covering the filing of a tax return and, therefore, determining the basic coverage of the information in this report are outlined under "Requirements for Filing." Revisions to the Code which affected the comparability of some of the data in this report with data presented for previous years are described later in this section.

Organizationally, this report is divided into six sections. This first section provides some summary data for 1980, as well as information on changes from 1979 to 1980. In section 2, there is a detailed description of the sample of income tax returns upon which the statistics for 1980 are based, as well as a discussion of the method of estimation used, the sampling variability of the data, and other limitations. Section 3 presents the basic tables that contain detailed statistics on income (part 1), deductions and exemptions (part 2), and the computation of tax liability (part 3), as well as selected data items classified by State (part 4).

Section 4 contains, in alphabetical order, a detailed description of each item presented in the statistics. Section 5 presents data formerly published in the report High Income Tax Returns, prepared by the Department of the Treasury, Office of Tax Analysis. Special definitions apply to the terms used in this section, and are given in the accompanying text. Facsimiles of the tax return forms (and their instructions) from which the data were gathered for 1980 are reproduced in section 6. The last page of the report is a User Survey, designed to let the Internal Revenue Service know, in a period of budget restrictions, which parts of this report are most important to the users.

REQUIREMENTS FOR FILING

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from taxation), specified according to the individual's marital status. For 1980, as for 1979, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least $3,300;
(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least $4,300;
(3) a surviving spouse under age 65 with gross income of at least $4,400;
(4) a surviving spouse age 65 or over with gross income of at least $5,400;
(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least $5,400;
(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $6,400;
(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least $7,400;
(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of $1,000 or more.

In addition, any individual claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of $1,000 or more. Self-employed persons also had to file if they had "self-employment income" of $400 or more in order to pay self-employment tax.

Coverage of returns below these income levels was generally limited to persons filing for a refund of income tax withheld or of the earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1980 was the calendar year, this meant that returns were due by April 15, 1981. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

NUMBER OF RETURNS AND SOURCES OF INCOME

Table A shows that 93.9 million individual income tax returns were filed for Tax Year 1980--an increase of only 1.2 million over 1979. For 1979, a year for which the filing requirements were liberalized, there was an increase of 2.9 million in the number of returns filed over 1978. In effect, there appears to have been a delayed reaction to the changes in filing

*This report was prepared under the direction of Raymond D. Plowden, and Noreen Hoffmeier of the Returns Analysis Section, Individual Statistics Branch. Special recognition is extended to Ruth Wise and Mary Hook, both now retired, for their contributions of many years in the production of this publication.

Table A.--Sources of Income and Selected Tax Items, 1979 and 1980

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1979	1980	Change, 1979 to 1980
	(1)	(2)	(3)
Number of returns, total	92,694,302	93,902,469	1,208,167
Taxable	71,694,983	73,906,244	2,211,261
Nontaxable	20,999,319	19,996,225	-1,003,094
Adjusted gross income less deficit	1,465,394,530	1,613,731,497	148,336,967
Sources of income:			
Salaries and wages	1,229,251,389	1,349,842,802	120,591,413
Pensions and annuities in adjusted gross income	37,346,510	43,339,736	5,993,226
Business and profession net profit less loss	56,564,466	55,129,154	-1,435,312
Farm net profit less loss	2,123,614	-1,792,466	-3,916,080
Partnership net profit less loss	12,449,418	9,428,596	-3,020,822
Small Business Corporation net profit less loss	2,231,684	670,751	-1,560,933
Sales of capital assets net gain less loss	28,448,300	29,659,600	1,211,300
Sales of property *other* than capital assets net gain less loss	961,096	76,285	-884,811
Dividends in adjusted gross income	33,482,508	38,761,253	5,278,745
Interest received	73,875,462	102,009,444	28,133,982
Rent net income less loss	1,832,334	200,397	-1,631,937
Royalty net income less loss	3,008,776	3,904,984	896,208
Estate or trust net income less loss	3,780,423	4,560,031	779,608
All other sources (net)[1]	4,817,036	6,554,990	1,737,954
Total statutory adjustments	24,778,484	28,614,061	3,835,577
Total itemized deductions	184,168,669	218,028,139	33,859,470
Number of exemptions	224,691,732	227,925,098	3,233,366
Taxable income	1,157,247,646	1,279,985,360	122,737,714
Zero bracket amount	230,610,133	234,839,843	4,229,710
Income tax before credits	220,099,516	256,294,315	36,194,799
Total credits	6,780,186	7,215,839	435,653
Income tax after credits	213,319,330	249,078,475	35,759,145
Additional tax for tax preferences:			
Total	1,175,188	1,262,964	87,776
Minimum tax	309,248	412,638	103,390
Alternative minimum tax	865,940	850,326	-15,614
Total income tax	214,494,519	250,341,440	35,846,921
Self-employment tax	5,365,085	5,659,897	294,812
Total tax liability	220,100,162	256,251,076	36,150,914

[1]Consists of State income tax refunds, alimony received, unemployment compensation in adjusted gross income and other income less loss.

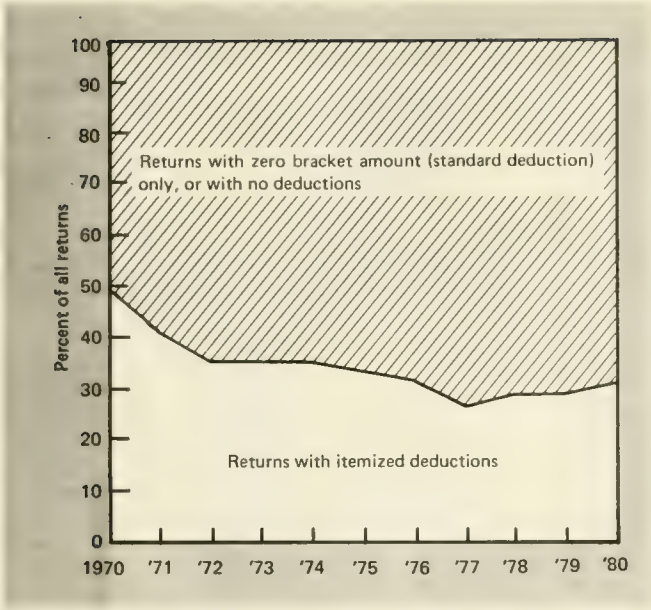
NOTE: Detail may not add to total because of rounding.

requirements instituted by the Revenue Act of 1978. Many taxpayers who became nontaxable as a result of the larger exemption and zero bracket amounts may still have had to file tax returns for 1979 in order to obtain a refund of income tax withheld. Once they had been nontaxable for a year, they could file Forms W-4 instructing their employers to stop withholding income taxes. Table B shows that there was, in fact, a substantial decrease in nontaxable returns with incomes under $5,000 for Tax Year 1980.

Table C shows a strong shift in number of returns to the $20,000 and over adjusted gross income class, with the number of returns declining in all income classes below $20,000. Table A shows that this increase in adjusted gross income was actually the net effect of decreases in all types of business income and increases in salaries and wages and especially interest income. More details on number of returns and sources of income are shown in the tables of Section 3, Part 1.

ITEMIZED DEDUCTIONS

Table D indicates a discernable shift towards itemizing for Tax Year 1980, with 2.5 million more returns showing itemized deductions than for 1979. As can be seen from the chart below, such shifts generally take place in years when money income increases and the zero bracket amount (formerly the standard deduction) is not adjusted upwards. However, the proportion of all returns showing itemized deductions is still significantly lower than it was a decade ago (31 percent for 1980, as compared to 48 percent for 1970).



Details on the types of itemized deductions, as well as the types of exemptions, deducted in computing taxable income for 1980 are found in the tables of Section 3, Part 2.

COMPUTATION OF TAX

The taxpayer, in determining the 1980 total tax liability, had to take into account several factors. These included:

(1) "income subject to tax," generally adjusted gross income minus personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount,

(2) the method of tax computation to be used on the income subject to tax (the regular, income averaging, or maximum tax computation),

(3) marital status, which determined the applicable set of tax rates,

(4) taxes from any of the special computations,

(5) any tax credits the taxpayer was entitled to apply against income tax,

(6) the additional tax for tax preferences (the minimum tax and alternative minimum tax), and

(7) any other taxes (such as the self-employment tax).

Whether the taxpayer had a balance due at time of filing or was eligible for a refund depended on the following factors:

(1) any taxpayments made during the year (notably through withholding or payments of estimated tax),

(2) the availability of a refundable earned income credit, and

(3) any advance payments of the earned income credit.

Table E shows that 93 percent of the taxpayers who computed an income tax before credits used the regular method (tax tables or tax rate schedules) to do so. Nonetheless, some 29 percent of income tax before credits came from other tax computations.

Detailed descriptions of all tax items can be found in Section 4, Explanation of Terms. Tables on the computation of tax liability are presented in Part 3 of Section 3. Four tax items were affected by tax law changes instituted for Tax Year 1980; these are discussed below under "Changes in Law."

STATE DATA

The tables in Part 4 of Section 3 of this report classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of citizens living in U.S. possessions or abroad are classified in a separate category. Due to processing problems, returns of service men and women who filed from Army Post Office (APO) or Fleet Post Office (FPO) addresses could not be shown separately, as they were in previous years. They have been included in the State associated with their APO/FPO addresses.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on their returns was limited to these amounts. U.S. citizens residing abroad had to file tax returns and indicate the amount of income excluded or deducted even if they ultimately had no tax liability as a result of these reductions to income.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. With one exception, only the State given in the address determined the classification of the return. Returns showing Washington, D.C. in the address were coded (as Maryland or District of Columbia) according to the street address and ZIP code, rather than on the basis of "District of Columbia" in the address.

Coding returns on the basis of the address alone was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(1) the address of the tax lawyer or accountant who prepared the return,

(2) the address of their place of business, or

(3) a post office box number.

To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Table B.--All Returns and Nontaxable Returns, by Size of Adjusted Gross Income, 1969-1980

[All figures are estimates based on samples]

Size of adjusted gross income	All returns	Nontaxable returns		All returns	Nontaxable returns		All returns	Nontaxable returns	
		Number	Percent of all returns		Number	Percent of all returns		Number	Percent of all returns
	1969			1970			1971		
Total	75,834,388	12,112,994	16.0	74,279,831	14,962,460	20.1	74,576,407	14,660,035	19.7
Under $5,000	31,405,265	11,708,022	37.3	28,308,034	14,493,251	51.2	27,155,048	14,002,305	51.6
$5,000 under $10,000	22,657,528	364,981	1.6	22,303,067	429,624	1.9	21,443,479	602,100	2.8
$10,000 under $15,000	13,649,392	23,993	0.2	14,106,019	25,118	0.2	14,604,270	37,416	0.3
$15,000 under $20,000	4,721,696	7,720	0.2	5,538,453	6,553	0.1	6,453,851	7,834	0.1
$20,000 under $25,000	1,536,601	2,993	0.2	1,909,167	2,816	0.1	2,377,638	4,476	0.2
$25,000 under $30,000	645,888	857	0.1	768,235	1,759	0.2	968,565	1,642	0.2
$30,000 under $50,000	807,497	2,204	0.3	918,188	2,002	0.2	1,077,844	2,884	0.3
$50,000 under $100,000	328,410	1,479	0.5	350,978	937	0.3	404,692	1,078	0.3
$100,000 under $200,000	63,605	445	0.7	62,467	289	0.5	72,856	218	0.3
$200,000 under $500,000	14,786	188	1.3	12,830	90	0.7	15,089	67	0.4
$500,000 under $1,000,000	2,509	60	2.4	1,751	18	1.0	2,192	12	0.5
$1,000,000 or more	1,211	52	4.3	642	3	0.5	883	3	0.3
	1972			1973			1974		
Total	77,572,720	16,703,713	21.5	80,692,587	16,425,425	20.4	83,340,190	16,005,423	19.2
Under $5,000	26,963,312	15,738,952	58.4	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2
$5,000 under $10,000	21,175,854	850,252	4.0	20,581,732	797,608	3.9	20,586,617	797,997	3.9
$10,000 under $15,000	15,364,155	79,852	0.5	15,804,109	77,445	0.5	15,670,258	104,725	0.7
$15,000 under $20,000	7,773,413	18,266	0.2	9,091,001	33,242	0.4	10,071,087	25,517	0.3
$20,000 under $25,000	3,093,728	6,388	0.2	3,943,993	9,769	0.2	4,944,795	12,290	0.2
$25,000 under $30,000	1,266,377	4,734	0.4	1,741,991	5,131	0.3	2,259,928	5,881	0.3
$30,000 under $50,000	1,337,578	3,254	0.2	1,759,837	7,312	0.4	2,173,868	8,939	0.4
$50,000 under $100,000	483,677	1,590	0.3	596,663	2,466	0.4	700,528	2,667	0.4
$100,000 under $200,000	91,707	317	0.3	110,176	458	0.4	135,304	722	0.5
$200,000 under $500,000	19,233	88	0.5	21,929	142	0.6	26.842	196	0.7
$500,000 under $1,000,000	2,666	14	0.5	2,635	15	0.6	3,194	36	1.1
$1,000,000 or more	1,030	6	0.6	903	7	0.8	1,096	12	1.1
	1975			1976			1977		
Total	82,229,332	20,738,595	25.2	84,670,389	20,249,022	23.9	86,634,640	22,253,502	25.7
Under $5,000	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6	23,262,635	18,312,713	78.7
$5,000 under $10,000	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9	19,342,819	3,467,855	17.9
$10,000 under $15,000	14,963,680	239,408	1.6	14,551,350	222,449	1.5	14,299,206	284,787	2.0
$15,000 under $20,000	10,353,534	93,206	0.9	11,197,191	70,151	0.6	11,404,973	95,064	0.8
$20,000 under $25,000	5,598,117	27,110	0.5	6,649,622	31,095	0.5	7,766,714	40,132	0.5
$25,000 under $30,000	2,744,255	10,321	0.4	3,629,532	17,107	0.5	4,354,040	20,747	0.5
$30,000 under $50,000	2,747,618	13,145	0.5	3,639,050	19,550	0.5	4,784,916	25,032	0.5
$50,000 under $100,000	781,406	4,984	0.6	948,034	3,180	0.3	1,140,784	6,588	0.6
$100,000 under $200,000	152,349	734	0.5	185,142	492	0.3	225,150	524	0.2
$200,000 under $500,000	29,193	204	0.7	36,357	60	0.2	46,386	55	0.1
$500,000 under $1,000,000	3,289	44	1.3	4,047	**8	**0.1	5,232	**5	**0.1
$1,000,000 or more	1,124	12	1.1	1,357	**	**	1,785	**	**
	1978			1979			1980		
Total	89,771,551	21,083,246	23.5	92,694,302	20,999,319	22.7	93,902,469	19,996,225	21.3
Under $5,000	22,236,197	17,099,676	76.9	20,863,567	16,144,669	77.4	20,055,529	15,353,357	76.6
$5,000 under $10,000	19,585,276	3,284,132	16.8	19,664,858	4,217,177	21.4	18,370,997	3,959,973	21.6
$10,000 under $15,000	14,241,599	421,816	3.0	14,433,255	369,561	2.6	14,303,041	388,656	2.7
$15,000 under $20,000	11,408,934	129,258	1.1	11,385,151	138,379	1.2	11,097,733	136,545	1.2
$20,000 under $25,000	8,552,615	61,600	0.7	9,021,414	57,844	0.6	9,158,521	67,502	0.7
$25,000 under $30,000	5,386,257	34,101	0.6	6,309,121	32,933	0.5	6,783,466	24,632	0.4
$30,000 under $50,000	6,535,452	40,227	0.6	8,675,455	29,415	0.3	11,003,991	50,096	0.5
$50,000 under $100,000	1,471,406	11,237	0.8	1,889,878	8,609	0.5	2,568,427	14,081	0.5
$100,000 under $200,000	285,309	1,101	0.4	357,872	662	0.2	443,514	1,240	0.3
$200,000 under $500,000	59,884	88	0.1	80,226	61	0.1	100,369	127	0.1
$500,000 under $1,000,000	6,581	**10	**0.1	9,904	**9	**0.1	12,467	12	0.1
$1,000,000 or more	2,041	**	**	3,601	**	**	4,414	4	0.1

**Data combined to avoid disclosure of information for specific taxpayers.

Table C.--Number of Returns by Marital Status and by Size of Adjusted Gross Income, 1979 and 1980

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1979	1980	Change, 1979 to 1980
	(1)	(2)	(3)
Number of returns for all adjusted gross income classes	92,694,302	93,902,469	1,208,167
Joint returns of husbands and wives	44,855,141	45,243,211	388,070
Separate returns of husbands and wives	1,726,238	1,699,165	-27,073
Returns of heads of households	7,213,112	7,691,103	477,991
Returns of surviving spouses	115,240	125,646	10,406
Returns of single persons	38,784,571	39,143,344	358,773
Under $5,000, total[1]	20,863,567	20,055,529	-808,038
Joint returns of husbands and wives	2,564,514	2,408,679	-155,835
Separate returns of husbands and wives	520,269	492,184	-28,085
Returns of heads of households	1,558,311	1,636,565	78,254
Returns of surviving spouses	22,091	21,841	-250
Returns of single persons	16,198,382	15,496,260	-702,122
$5,000 under $10,000, total	19,664,858	18,370,997	-1,293,861
Joint returns of husbands and wives	5,477,986	5,123,174	-354,812
Separate returns of husbands and wives	518,295	445,966	-72,329
Returns of heads of households	2,565,181	2,409,178	-156,003
Returns of surviving spouses	38,497	29,766	-8,731
Returns of single persons	11,064,899	10,362,913	-701,986
$10,000 under $15,000, total	14,433,255	14,303,041	-130,214
Joint returns of husbands and wives	6,466,232	5,801,767	-664,465
Separate returns of husbands and wives	351,716	331,403	-20,313
Returns of heads of households	1,628,732	1,779,696	150,964
Returns of surviving spouses	20,156	31,077	10,921
Returns of single persons	5,966,419	6,359,098	392,679
$15,000 under $20,000, total	11,385,151	11,097,733	-287,418
Joint returns of husbands and wives	7,395,421	6,529,921	-865,500
Separate returns of husbands and wives	196,622	214,014	17,392
Returns of heads of households	779,512	950,841	171,329
Returns of surviving spouses	11,336	16,148	4,812
Returns of single persons	3,002,260	3,386,809	384,549
$20,000 or more, total	26,347,471	30,075,169	3,727,698
Joint returns of husbands and wives	22,950,988	25,379,670	2,428,682
Separate returns of husbands and wives	139,336	215,598	76,262
Returns of heads of households	681,376	914,823	233,447
Returns of surviving spouses	23,160	26,814	3,654
Returns of single persons	2,552,611	3,538,264	985,653

[1]Includes returns with no adjusted gross income.

Table D.--Form of Deduction and Size of Adjusted Gross Income, 1979 and 1980

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (Dollars)		
	1979	1980	Change, 1979 to 1980	1979	1980	Change, 1979 to 1980	1979	1980	Change, 1979 to 1980
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total	92,694,302	93,902,469	1,208,167	1,465,394,530	1,613,731,497	148,336,967	15,808	17,185	1,377
Under $5,000	20,863,567	20,055,529	-808,038	42,493,093	36,905,609	-5,587,483	2,036	1,840	-196
$5,000 under $10,000	19,664,858	18,370,997	-1,293,861	145,712,572	136,638,938	-9,073,634	7,409	7,437	28
$10,000 under $15,000	14,433,255	14,303,041	-130,214	178,809,257	177,118,036	-1,691,222	12,388	12,383	-5
$15,000 under $20,000	11,385,151	11,097,733	-287,418	198,510,919	193,430,777	-5,080,142	17,435	17,429	-6
$20,000 or more	26,347,471	30,075,169	3,727,698	899,868,690	1,069,638,138	169,769,448	34,153	35,565	1,412
Returns With--									
Itemized deductions									
Total	26,483,877	28,950,282	2,466,405	796,072,911	927,659,196	131,586,285	30,058	32,043	1,985
Under $5,000	418,675	454,796	36,121	1,265,842	1,377,860	112,018	3,023	3,029	6
$5,000 under $10,000	1,303,394	1,340,359	36,965	10,213,104	10,481,413	268,309	7,835	7,819	-16
$10,000 under $15,000	2,612,111	2,573,458	-38,653	33,211,190	32,588,141	-623,049	12,714	12,663	-51
$15,000 under $20,000	3,883,697	3,591,466	-292,231	68,470,170	63,339,957	-5,130,213	17,630	17,636	6
$20,000 or more	18,266,000	20,990,203	2,724,203	682,912,606	819,871,825	136,959,219	37,387	39,059	1,672
Zero bracket amount only									
Total	60,718,980	59,540,969	-1,178,011	672,159,722	692,453,273	20,293,551	11,070	11,629	559
Under $5,000	15,073,125	14,297,885	-775,240	44,821,056	42,599,357	-2,221,699	2,973	2,979	6
$5,000 under $10,000	18,243,245	16,924,748	-1,318,497	134,758,568	125,493,329	-9,265,539	7,386	7,414	28
$10,000 under $15,000	11,819,685	11,727,103	-92,582	145,583,264	144,503,454	-1,079,810	12,317	12,322	5
$15,000 under $20,000	7,501,454	7,506,267	4,813	130,040,749	130,090,820	50,071	17,335	17,330	-5
$20,000 or more	8,081,471	9,084,966	1,003,495	216,956,084	249,766,313	32,810,229	26,846	27,492	646
Neither itemized deductions nor zero bracket amount									
Total	5,491,445	5,411,218	-80,227	-2,838,103	-6,380,972	-3,542,869	-516	-1,179	-663
Under $5,000	5,371,767	5,302,848	-68,919	-3,593,806	-7,071,609	-3,477,803	-669	-1,333	-664
$5,000 or more	119,678	108,370	-11,308	755,703	690,637	-65,066	6,314	6,373	59

Form of deduction and size of adjusted gross income	Zero bracket amount			Total itemized deductions		
	1979	1980	Change, 1979 to 1980	1979	1980	Change, 1979 to 1980
	(10)	(11)	(12)	(13)	(14)	(15)
All Returns						
Total	230,610,133	234,839,843	4,229,709	184,168,669	218,028,139	33,859,471
Under $5,000	22,942,136	22,167,451	-774,686	1,275,640	1,267,955	-7,685
$5,000 under $10,000	48,065,732	44,616,283	-3,449,449	5,725,580	6,715,968	990,388
$10,000 under $15,000	39,818,829	38,730,604	-1,088,225	12,360,072	12,816,375	456,303
$15,000 under $20,000	34,124,050	32,487,505	-1,636,545	19,913,782	19,017,990	-895,792
$20,000 or more	85,659,386	96,838,000	11,178,615	144,893,594	178,209,851	33,316,257
Returns With--						
Itemized deductions						
Total	81,821,248	88,867,827	7,046,579	184,168,669	218,028,139	33,859,471
Under $5,000	616,793	709,237	92,444	1,275,640	1,267,955	-7,685
$5,000 under $10,000	2,902,619	2,831,276	-71,342	5,725,580	6,715,968	990,388
$10,000 under $15,000	7,154,969	6,882,747	-272,222	12,360,072	12,816,375	456,303
$15,000 under $20,000	11,564,092	10,460,832	-1,103,260	19,913,782	19,017,990	-895,792
$20,000 or more	59,582,775	67,983,735	8,400,959	144,893,594	178,209,851	33,316,257
Zero bracket amount only						
Total	148,786,886	145,972,016	-2,816,870	-	-	-
Under $5,000	22,325,344	21,458,214	-867,130	-	-	-
$5,000 under $10,000	45,163,113	41,785,006	-3,378,107	-	-	-
$10,000 under $15,000	32,663,860	31,847,857	-816,003	-	-	-
$15,000 under $20,000	22,559,958	22,026,673	-533,285	-	-	-
$20,000 or more	26,076,610	28,854,266	2,777,655	-	-	-
Neither itemized deductions nor zero bracket amount						
Total	-	-	-	-	-	-
Under $5,000	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-

NOTE: Detail may not add to total because of rounding.

Table E.--All Returns: Selected Income Tax Items by Type of Tax Computation

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		Tax generated		Income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	93,902,469	1,613,731,497	88,104,696	1,271,568,753	76,120,721	255,890,970	76,135,819	256,294,315
Returns with--								
No tax computation	5,797,773	-2,345,452	-	-	-	-	4,688	9,837
Regular tax computation only	81,931,708	1,315,089,248	81,931,708	1,029,212,171	69,947,733	181,016,259	69,958,143	181,310,516
Income averaging tax computation	5,704,974	229,215,127	5,704,974	182,192,643	5,704,974	48,048,729	5,704,974	48,109,505
Maximum tax computation	468,014	71,772,574	468,014	60,163,938	468,014	26,825,982	468,014	26,864,457
No income subject to tax, but with taxes from special computation	4,688	-3,374	-	-	-	-	4,688	9,837
Both income subject to tax and taxes from special computation	389,589	11,367,819	389,589	8,859,561	379,179	2,181,559	389,589	2,575,067
No income subject to tax but with additional tax for tax preferences:								
Minimum tax only	6,338	-292,586	-	-	-	-	239	3,747
Alternative minimum tax only	15,584	283,526	-	-	-	-	*14	*151
Both minimum tax and alternative minimum tax	1,134	41,217	-	-	-	-	*44	*51
Income subject to tax and additional tax for tax preferences:								
Minimum tax only	82,032	8,393,048	82,032	5,979,066	81,333	2,620,570	81,333	2,625,659
Alternative minimum tax only	100,857	7,900,972	100,857	4,718,539	97,015	1,928,067	97,015	1,932,141
Both minimum tax and alternative minimum tax	5,095	938,268	5,095	441,947	4,931	205,818	4,931	208,806

Type of tax computation	Income tax after credits		Additional tax for tax preferences					
			Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns	73,840,395	249,078,475	211,040	1,262,964	94,599	412,638	122,670	850,326
Returns with--								
No tax computation	4,658	7,182	23,056	206,536	7,472	53,071	16,718	153,465
Regular tax computation only	67,734,633	176,884,951	100,209	509,267	54,612	235,258	48,178	274,008
Income averaging tax computation	5,635,493	46,351,083	82,149	510,924	28,121	114,452	56,327	396,472
Maximum tax computation	465,611	25,835,259	5,626	36,237	4,394	9,857	1,447	26,379
No income subject to tax, but with taxes from special computation	4,658	7,182	297	2,977	283	1,638	*58	*1,339
Both income subject to tax and taxes from special computation	386,176	2,509,969	2,982	15,327	1,549	5,830	1,549	9,498
No income subject to tax but with additional tax for tax preferences:								
Minimum tax only	*228	*1,676	6,338	42,898	6,338	42,898	-	-
Alternative minimum tax only	†	†	15,584	106,555	-	-	15,584	106,555
Both minimum tax and alternative minimum tax	*43	*18	1,134	57,084	1,134	10,173	1,134	46,911
Income subject to tax and additional tax for tax preferences:								
Minimum tax only	76,760	2,352,270	82,032	326,480	82,032	326,480	-	-
Alternative minimum tax only	64,296	1,562,238	100,857	570,149	-	-	100,857	570,149
Both minimum tax and alternative minimum tax	3,862	144,957	5,095	159,799	5,095	33,088	5,095	126,711

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

CHANGES IN LAW

Residential Energy Credit

The Energy Tax Act of 1978 provided a credit equal to 30 percent of the first $2,000 of expenditures on renewable energy source property and 20 percent on the next $8,000 of such expenditures. The Crude Oil Windfall Profit Tax Act of 1980 increased this credit to 40 percent of the first $10,000 of renewable energy source expenditures. The energy conservation portion of the residential energy credit remained unchanged at 15 percent of the first $2,000 of expenditures.

Alternative Minimum Tax

The Revenue Act of 1978 instituted the alternative minimum tax. This was a tax on the sum of excluded long-term capital gains, itemized deductions tax preferences, and taxable income, minus the zero bracket amount. The computed tax was then reduced by income tax after credits, as well as by several other taxes. The only credit that could be used against the alternative minimum tax was the foreign tax credit. In many cases, this meant that any other credits were lost to the taxpayer, since any reduction in income tax after credits led to an equal increase in the alternative minimum tax. Under Public Law 96-603, the computation of the alternative minimum tax was changed so that most nonrefundable credits could be used to offset that portion of the alternative minimum tax which was generated by taxable income. The foreign tax credit remained the only credit which could offset all of the alternative minimum tax.

Table F shows that the alternative minimum tax dropped by $16 million from 1979 to 1980. This reduction in tax liability appears directly attributable to the increase in credits allowed under the 1980 law—credits against the alternative minimum tax rose from $23 million in 1979 to $131 million in 1980.

Business Energy Investment Credit

Under the Energy Tax Act of 1978 an additional 10 percent investment credit was allowed for investment in the following types of energy property: (1) alternative energy property, (2) specially defined energy property, (3) recycling equipment, (4) shale oil equipment, (5) equipment for producing natural gas from geopressured brine, and (6) solar and wind energy property. The credit on the first five items was added to the investment credit, and was thus deductible to the extent of tax liability. The credit for the sixth item was refundable. Under the Crude Oil Windfall Profit Tax Act of 1980, 10 percent credits for investments in cogeneration equipment and certain qualified intercity buses were added, as well as an 11 percent credit for qualified hydroelectric generating equipment and a 15 percent credit for ocean thermal or geothermal equipment. The credit for solar and wind equipment was raised to 15 percent under the Act; however, this credit was no longer refundable for Tax Year 1980, and is thus no longer shown as a separate item in this report.

Overpayment of Windfall Profit Tax

The Crude Oil Windfall Profit Tax Act of 1980 imposed a Federal excise tax on domestic crude oil extracted on or after March 1, 1980. The tax ranged from 30 to 70 percent of windfall profit, which was generally additional income resulting from price increases under the price control phase-out which began on June 1, 1979. For purposes of computing the tax, the windfall profit on any barrel of oil was defined as the increase in income attributable to decontrol, limited to 90 percent of the net income attributable to that barrel of oil. While the windfall profit tax was imposed on producers of domestic crude oil, primary collection responsibility was placed on the first purchaser of the crude oil, who was to withhold the tax based on information supplied by the producer, and file quarterly returns with the Internal Revenue Service. The purchaser was not obligated to adjust withholding to account for the "90 percent of net income" limitation. (For more details, see Belal, Carol and Clark, Phil "Windfall Profit Tax Liability for 1980, " SOI Bulletin, Volume 1, No 2 pg. 50-55.)

Whenever withholding errors occurred, the purchaser was responsible for correcting that error, to the extent possible, by adjusting amounts withheld in succeeding quarters. Where this was not possible, the producer could claim a refund of the amounts overwithheld by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with his or her individual income tax return. Any overwithholding due to the "90 percent of net income" limitation could also be claimed on this form. Finally, the Omnibus Reconciliation Act of 1980 (Public Law 96-499) allowed individual royalty owners to claim a credit (or refund) on their 1980 tax returns for up to $1,000 of windfall profit tax imposed on the removal of their royalty oil during 1980. This royalty owner's credit could also be claimed on Form 6249, or--if the taxpayer had no other forms of windfall profit tax overpayments and less than $1,000 in liability and withholding—on Form 6249-A, Royalty Owner's Credit for Overpaid Windfall Profit Tax.

The three types of overpayment were combined on Form 6249, and the 6249 or 6249-A totals were carried over to the margin of page 2 of Form 1040, where they were added to total taxpayments. As is shown in table 3.6, the total overpayment for 1980 amounted to $237 million. The following chart illustrates the amounts attributable to each type of overpayment.

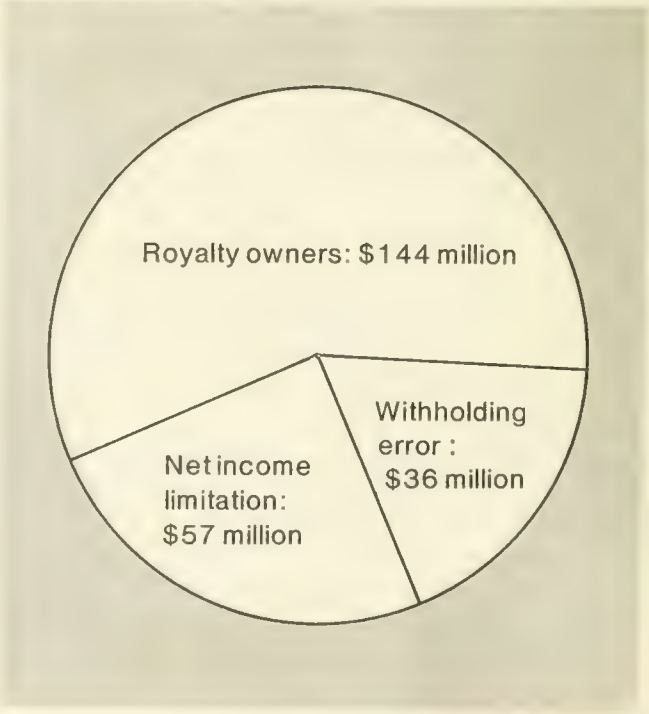


Table F.--Returns With Additional Tax for Tax Preferences, 1979 and 1980

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Additional tax for tax preferences, 1979					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	222,021	1,175,188	74,421	309,248	153,265	865,940
Under $5,000	10,671	76,045	4,097	22,579	6,964	53,466
$5,000 under $10,000	4,080	8,207	999	1,361	3,126	6,846
$10,000 under $15,000	9,323	9,020	1,549	1,453	7,852	7,567
$15,000 under $20,000	8,421	10,827	852	2,139	7,615	8,688
$20,000 under $25,000	12,625	19,455	2,980	3,390	9,710	16,065
$25,000 under $30,000	20,134	28,117	4,473	7,957	15,707	20,159
$30,000 under $50,000	62,116	123,213	14,098	25,602	48,600	97,611
$50,000 under $100,000	56,439	254,874	25,638	82,928	32,449	171,946
$100,000 under $200,000	26,314	250,873	13,976	67,402	13,971	183,471
$200,000 under $500,000	9,413	210,520	4,703	53,466	5,610	157,053
$500,000 under $1,000,000	1,718	81,631	762	21,420	1,124	60,211
$1,000,000 or more	767	102,407	294	19,550	537	82,857

Size of adjusted gross income	Additional tax for tax preferences, 1980					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	211,040	1,262,964	94,599	412,638	122,670	850,326
Under $5,000	8,962	106,703	4,627	36,215	4,761	70,487
$5,000 under $10,000	7,046	9,967	304	1,153	6,837	8,813
$10,000 under $15,000	7,826	17,850	4,790	11,819	3,075	6,030
$15,000 under $20,000	13,239	19,660	3,730	8,535	9,588	11,124
$20,000 under $25,000	16,083	29,186	2,533	4,215	13,735	24,971
$25,000 under $30,000	9,789	14,789	1,338	5,792	8,475	8,997
$30,000 under $50,000	44,291	88,748	14,303	26,844	30,400	61,904
$50,000 under $100,000	59,509	252,712	36,415	93,713	24,861	158,999
$100,000 under $200,000	29,716	260,874	18,174	86,902	13,261	173,972
$200,000 under $500,000	11,465	253,340	6,771	75,997	5,888	177,343
$500,000 under $1,000,000	2,196	100,496	1,167	33,284	1,232	67,212
$1,000,000 or more	918	108,640	447	28,168	557	80,472

NOTE: Detail may not add to total because of rounding.

Section 2

Sources of the Data, Description of the Sample and Limitations of the Data*

Sources of the Data

The data in this report were estimated from a stratified probability sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents. The sample was designated at the National Computer Center (NCC) and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1981. The total sample of 171,683 returns was selected from an NCC population count of 94,154,944 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1980. While about 99 percent of the returns processed during 1981 were for Calendar Year 1980, a few were for noncalendar years ending during 1980 and 1981 and some were returns for prior years. Returns for prior years were used in place of 1980 returns received and processed after December 31, 1981. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1981.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits. Further analysis of prior-year returns is currently being done, but some results were included in a paper given at the annual American Statistical Association (ASA) meetings in Detroit, Michigan during August 10-13, 1981.[1]

All returns processed during 1981 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040 and 1040A returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1981 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the ending digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The five State Groups listed in table G were formed on the basis of the combined total number of Forms 1040 and 1040A from each State. For each State contained in each State Group the sample was designed to select a minimum number of 1,700 returns. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group, the sample was allocated so that the estimates in the high income classes of this publication would be more reliable. A return was assigned to one of the sample strata when the reported amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of a sample stratum.

Table G contains the number of returns in the population and sample by sample strata and State Group, along with a description of the sample strata. A comparison of the population count of table G with the total estimated population shown in the national tables of this report will disclose a small difference. This difference resulted from an estimated 252,800 returns being excluded from the national tables since they contained no income information or were identified as amended or tentative returns after sampling.

Method of Estimation

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 were computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44.

Sampling Variability

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Coefficients of variation, computed using

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*Ray Shadid designed the sample for this report and prepared the analytical material in this section.

[1]Dumais, Jim and Shadid, Ray, "Individual Statistics of Income: Advancing the Closeout Date", 1981 Proceedings American Statistical Association, Section on Survey Research Methods.

Table G.--Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1980

Description of the sample strata	Number of returns		Number of returns by State group									
	Population	Sample	Group 1[1]		Group 2[2]		Group 3[3]		Group 4[4]		Group 5[5]	
			Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	94,154,944	171,683	603,804	7,476	4,933,277	33,690	4,125,281	11,366	9,762,583	17,856	74,729,999	101,295
Nonbusiness and farm (Schedule F only), total	84,677,139	97,522	514,233	3,722	4,370,450	15,051	3,683,107	6,999	8,626,634	10,665	67,482,715	61,085
Form 1040A returns with adjusted gross income under $10,000	24,842,801	12,355	147,428	63	1,354,913	691	1,203,547	641	2,566,562	1,275	19,570,351	9,68
Adjusted gross income $200,000 and over with no income tax after credits and no additional tax for tax preferences	87	84	-	-	3	3	2	2	1	1	81	78
Larger of adjusted gross income or largest specific income item *and* Farm receipts												
Under $10,000 — Under $20,000	10,246,857	6,553	58,444	212	556,949	1,170	446,571	470	1,133,340	661	8,051,553	4,040
$10,000 under $15,000 — Under $50,000; Under $10,000 — $20,000 under $50,000	13,068,050	8,750	72,186	311	689,868	1,629	581,325	736	1,323,042	946	10,401,629	5,128
$15,000 under $20,000 — Under $100,000; Under $15,000 — $50,000 under $100,000	9,936,513	7,734	58,348	269	522,046	1,267	432,604	593	1,022,480	842	7,901,035	4,763
$20,000 under $30,000 — Under $250,000; Under $20,000 — $100,000 under $250,000	14,209,026	11,243	85,285	511	708,181	1,878	595,518	903	1,451,885	1,281	11,368,157	6,670
$30,000 under $50,000 — Under $500,000; Under $30,000 — $250,000 under $500,000	9,803,181	10,299	68,775	484	430,752	1,769	345,195	682	917,434	910	8,041,025	6,454
$50,000 under $100,000 — Under $750,000; Under $50,000 — $500,000 under $750,000	2,107,275	9,360	21,377	656	88,948	1,332	62,710	802	173,528	1,185	1,760,712	5,38
$100,000 under $200,000 — Under $1,000,000; Under $100,000 — $750,000 under $1,000,000	362,536	8,166	1,958	790	14,675	1,276	12,277	928	30,349	1,580	303,277	3,59
$200,000 under $500,000 — Under $5,000,000; Under $200,000 — $1,000,000 under $5,000,000	87,021	9,288	359	356	3,459	3,391	2,951	838	7,035	1,012	73,217	3,69
$500,000 and over — Any amount; Under $500,000 — $5,000,000 and over	13,792	13,690	73	70	656	645	407	404	978	972	11,678	11,59
Business (Schedules C and F, or C only), total	9,477,805	74,161	89,571	3,754	562,827	18,639	442,174	4,367	1,135,949	7,191	7,247,284	40,21
Adjusted gross income $200,000 and over with no income tax after credits and no additional tax for tax preferences	56	49	-	-	2	2	1	1	1	1	52	4
Larger of adjusted gross income or largest specific income item *and* Business receipts												
Under $10,000 — Under $20,000	1,715,017	5,866	15,578	335	109,366	2,213	91,448	277	213,237	616	1,285,388	2,42
$10,000 under $15,000 — Under $50,000; Under $10,000 — $20,000 under $50,000	1,436,869	5,666	12,634	278	92,416	1,933	75,659	327	179,622	589	1,076,538	2,53
$15,000 under $20,000 — Under $100,000; Under $15,000 — $50,000 under $100,000	1,406,283	5,674	12,088	283	91,913	2,018	71,856	347	181,289	549	1,049,137	2,47
$20,000 under $30,000 — Under $250,000; Under $20,000 — $100,000 under $250,000	2,193,308	9,137	19,331	476	132,987	3,027	102,029	606	275,058	973	1,663,903	4,05
$30,000 under $50,000 — Under $500,000; Under $30,000 — $250,000 under $500,000	1,768,864	8,979	18,889	481	92,527	2,848	68,770	678	194,388	952	1,394,290	4,02
$50,000 under $100,000 — Under $750,000; Under $50,000 — $500,000 under $750,000	713,481	9,351	9,167	710	32,943	1,656	23,428	533	67,029	686	580,914	5,76
$100,000 under $200,000 — Under $1,000,000; Under $100,000 — $750,000 under $1,000,000	167,611	8,962	1,346	660	7,050	1,411	5,955	604	16,547	848	136,713	5,43
$200,000 under $500,000 — Under $5,000,000; Under $200,000 — $1,000,000 under $5,000,000	65,768	10,130	477	471	3,172	3,098	2,711	683	7,559	776	51,849	5,10
$500,000 and over — Any amount; Under $500,000 — $5,000,000 and over	10,548	10,347	61	60	451	433	317	311	1,219	1,201	8,500	8,34

[1]Alaska, Vermont, and Wyoming.
[2]Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
[3]Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
[4]Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.
[5]California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, and U.S. citizens abroad.

Table H.--Estimated Number of Returns for Selected Estimates of the Coefficient of Variation by Size of Adjusted Gross Income/Deficit, 1980

[Cells are estimated number of returns]

Coefficient of variation (C.V.) (Percent)	Size of adjusted gross income/deficit (AGI/D)								
	Under $10,000[1]	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	5,049,200	5,068,500	4,144,600	4,258,400	3,112,300	814,900	208,600	47,100	Generally estimates of this AGI/D class have C.V.'s of less than 10 percent
3	2,244,100	2,252,700	1,842,000	1,892,600	1,383,200	362,200	92,700	20,900	
5	807,900	811,000	663,100	681,300	498,000	130,400	33,400	7,500	
7	412,200	413,800	338,300	347,600	254,100	66,500	17,000	3,800	
10	202,000	202,700	165,800	170,300	124,500	32,600	8,300	1,900	
20	50,500	50,700	41,400	42,600	31,100	8,100	2,100	500	
30	22,400	22,500	18,400	18,900	13,800	3,600	900	200	
35	16,500	16,600	13,500	13,900	10,200	2,700	700	150	
50*	8,100	8,100	6,600	6,800	5,000	1,300	300	80	

*Estimates with C.V.'s of 50 percent have standard deviations which are about one-half as large as the estimates themselves.

[1]This column should be used for estimated numbers of returns not classified by adjusted gross income/deficit.

NOTE: This table is applicable to frequencies only and not to estimated amounts.

a sum-of-squares method, are shown for selected frequency and amount estimates and appear in tables I, J, and K of this section. Estimates of the coefficient of variation shown in table H were computed using a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown in this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from table 1.3, the amount estimate, X, of State income tax refunds is $3.629 billion and, from table I its related coefficient of variation, CV(X), is 1.0 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$SE(X) = X \cdot CV(X)$$

$$= (\$3.629 \text{ billion}) \cdot (0.01)$$

$$= \$0.036 \text{ billion.}$$

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is computed as

$X - SE(X) \leq Y \leq X + SE(X)$, with 68 percent confidence,

where Y is the population value estimated by X. Based on this data, the interval estimate is from $3.593 billion to $3.665 billion ($3.629 - $0.036 and $3.629 + $0.036). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For these data the resulting interval would be from $3.557 billion to $3.701 billion.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, Washington, DC 20224.

Whenever a weighted frequency is less than 3, the estimate and, in most cases, its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (**) or by a dagger (†). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic. A dash in place of a coefficient of variation for which an estimate is shown indicates that all returns with that characteristic were selected at the 100 percent rate.

Processing and Management of the Sample

While the sample was being selected, the selection process was being monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer incorrectly reported dividends on the interest received line of the Form 1040 return. If this error had been detected during statistical editing, the amount of dividends would have been entered into the proper field of the sample record layout.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics of Income Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies.[2]

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

[2]For more details see Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program", 1981 Proceedings American Statistical Association, Section on Survey Research Methods.

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salanes and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
											Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**.02**	**.09**	**.12**	**.15**	**.34**	**.90**	**6.99**	**9.24**	**.88**	**1.20**	**1.28**	**1.70**	**1.31**	**1.69**
No adjusted gross income	3.64	2.46	5.48	5.52	4.76	4.96	89.49	57.06	13.39	11.53	17.10	18.68	18.09	18.87
$1 under $1,000	2.40	2.67	2.56	4.42	5.58	10.37	.00	.00	34.79	34.65	20.12	29.19	23.22	34.79
$1,000 under $2,000	1.98	2.03	2.11	2.25	4.06	9.66	84.94	77.72	32.77	38.05	16.27	32.62	16.49	17.69
$2,000 under $3,000	1.95	1.96	2.07	2.16	3 70	6.72	62 48	65.37	23.32	29.52	12.49	16.16	13.41	15.05
$3,000 under $4,000	2.06	2.07	2.24	2.33	3.57	6.08	27.92	31.06	22.76	32.62	9.80	13.35	10.28	11.77
$4,000 under $5,000	2.10	2.10	2.34	2.42	3.46	6.00	31.98	35.08	21.11	29.52	7.58	9.89	7.68	9.40
$5,000 under $6,000	2.07	2.07	2.31	2.41	3.44	5.81	25.84	34.10	16.93	22.09	6.79	8.65	6.92	8.27
$6,000 under $7,000	2.08	2.09	2.34	2.41	3.36	5.83	31.79	35.58	16.37	35.32	6.55	8.04	6.62	7.80
$7,000 under $8,000	2.09	2.09	2.32	2.38	3.30	5.67	29.27	33.37	15.73	18.52	6.44	9.11	6.53	7.66
$8,000 under $9,000	2.16	2.16	2.39	2.46	3.39	6.13	38.69	43.00	13.13	15.57	6.42	8.02	6.47	7.69
$9,000 under $10,000	2.21	2.21	2.42	2.49	3.38	6.36	41.48	46.58	12.70	16.62	7.09	8.27	7.18	8.36
$10,000 under $11,000	2.04	2.04	2.23	2.30	3.27	6.48	29.19	37.28	11.20	15.35	6.98	8.28	7.08	8.47
$11,000 under $12,000	2.16	2.16	2.35	2.43	3.28	6.60	31.08	43.59	10.29	13.61	7.42	9.15	7.50	9.06
$12,000 under $13,000	2.17	2.17	2.34	2.41	3.35	6.93	34.44	48.24	10.05	11.93	7.86	9.54	8.03	9.79
$13,000 under $14,000	2.24	2.24	2.42	2.49	3.30	6.84	31.62	35.13	9.39	12.25	7.92	9.36	8.05	9.58
$14,000 under $15,000	2.36	2.36	2.53	2.59	3.45	7.29	42.02	45.81	9.12	12.08	8.69	10.81	8.90	10.87
$15,000 under $16,000	2.14	2.14	2.28	2.38	3.03	6.85	33.47	41.11	7.64	10.52	7.37	9.06	7.47	9.29
$16,000 under $17,000	2.23	2.23	2.38	2.44	3.20	7.27	36.06	39.07	7.88	9.51	8.30	10.19	8.39	10.39
$17,000 under $18,000	2.28	2.28	2.43	2.50	3.21	7.55	38.91	45.21	7.15	14.60	8.22	10.10	8.34	10.27
$18,000 under $19,000	2.31	2.31	2.43	2.50	3.11	7.71	52.88	45.97	6.91	8.78	9.09	11.58	9.46	11.97
$19,000 under $20,000	2.36	2.36	2.51	2.59	3.13	7.61	45.60	50.96	6.36	9.04	8.36	11.15	8.53	11.51
$20,000 under $25,000	.82	.82	.88	.93	1.21	3.54	23.44	36.00	2.51	4.83	4.23	6.02	4.35	5.55
$25,000 under $30,000	1.12	1.12	1.18	1.22	1.42	4.12	28.44	33.32	2.56	3.44	4.84	6.45	4.95	6.59
$30,000 under $40,000	.63	.64	.68	.73	.84	2.80	29.08	34.65	1.71	2.36	3.84	5.49	3.96	5.40
$40,000 under $50,000	1.55	1.55	1.63	1.68	1.67	3.96	39.54	59.58	2.92	3.94	6.01	8.25	6.26	8.63
$50,000 under $75,000	.57	.58	.69	.81	.63	2.17	25.41	27.21	1.68	2.67	3.22	4.72	3.31	4.75
$75,000 under $100,000	1.86	1.86	2.11	2.30	1.91	4.05	40.54	62.97	3.72	5.48	6.52	9.60	6.68	9.26
$100,000 under $200,000	.44	.50	.68	.95	.49	1.96	23.78	38.51	1.87	3.91	3.67	8.52	3.74	6.29
$200,000 under $500,000	.58	.66	.82	1.17	.61	2.07	24.18	56.32	2.11	3.64	3.65	12.41	3.71	7.40
$500,000 under $1,000,000	.08	.08	.09	.15	.08	.23	1.42	1.82	.17	.35	.30	.84	.31	.92
$1,000,000 or more	.16	.29	.18	.34	.16	.35	3.08	3.05	.31	.64	.49	.89	.50	1.10
Taxable returns, total	**.19**	**.10**	**.23**	**.17**	**.37**	**.95**	**7.57**	**9.87**	**.89**	**1.22**	**1.40**	**1.81**	**1.43**	**1.79**
No adjusted gross income	12.35	3.63	16.06	11.35	13.14	6.29	84.17	87.61	32.78	12.05	33.70	26.80	33.70	28.22
$1 under $1,000	85.19	94.48	92.19	70.76	85.19	79.31	.00	.00	.00	.00	.00	.00	.00	.00
$1,000 under $2,000	11.99	12.17	29.08	41.39	12.60	14.58	.00	.00	99.10	99.10	70.79	70.69	70.79	70.69
$2,000 under $3,000	11.75	11.79	20.06	24.43	13.02	15.50	.00	.00	97.99	98.26	76.47	76.47	76.47	76.47
$3,000 under $4,000	3.09	3.10	3.21	3.28	5.61	10.26	34.09	35.64	39.81	38.95	39.20	43.11	42.56	44.01
$4,000 under $5,000	2.65	2.66	2.86	2.92	4.40	7.91	44.61	45.25	32.41	38.33	11.63	13.40	11.68	13.52
$5,000 under $6,000	2.63	2.64	2.88	2.93	4.36	7.21	34.64	43.43	32.32	42.09	9.29	11.50	9.48	11.10
$6,000 under $7,000	2.57	2.58	2.84	2.91	4.03	7.10	40.59	45.09	27.15	56.88	8.28	9.77	8.38	9.78
$7,000 under $8,000	2.42	2.43	2.67	2.73	3.70	6.40	31.87	36.02	23.18	30.21	7.36	10.61	7.47	8.65
$8,000 under $9,000	2.35	2.35	2.59	2.65	3.65	6.46	39.95	45.83	17.48	22.44	6.78	8.54	6.82	8.12
$9,000 under $10,000	2.30	2.30	2.51	2.57	3.53	6.63	45.58	52.10	14.73	19.43	7.31	8.57	7.40	8.67
$10,000 under $11,000	2.10	2.10	2.28	2.34	3.40	6.70	29.26	37.41	12.35	17.23	7.13	8.45	7.21	8.63
$11,000 under $12,000	2.20	2.20	2.38	2.46	3.35	6.78	31.08	43.59	11.06	13.94	7.50	9.23	7.58	9.12
$12,000 under $13,000	2.21	2.21	2.37	2.43	3.42	7.09	37.31	54.75	10.54	12.66	7.98	9.69	8.16	9.92
$13,000 under $14,000	2.27	2.28	2.44	2.51	3.37	7.00	31.62	35.13	9.96	12.68	7.99	9.46	8.11	9.68
$14,000 under $15,000	2.40	2.40	2.56	2.62	3.53	7.46	42.02	45.81	9.44	12.37	8.80	10.96	9.01	11.03
$15,000 under $16,000	2.16	2.16	2.30	2.39	3.07	6.94	33.47	41.11	7.84	10.61	7.44	9.16	7.54	9.40
$16,000 under $17,000	2.25	2.25	2.40	2.46	3.25	7.36	36.06	39.07	7.98	9.76	8.34	10.21	8.43	10.42
$17,000 under $18,000	2.30	2.30	2.44	2.51	3.24	7.60	42.07	49.05	7.26	15.16	8.27	10.15	8.38	10.31
$18,000 under $19,000	2.33	2.33	2.44	2.51	3.14	7.82	52.88	45.97	6.98	8.91	9.13	11.60	9.50	11.99
$19,000 under $20,000	2.38	2.38	2.52	2.60	3.16	7.71	45.60	50.96	6.42	8.65	8.40	11.18	8.57	11.54
$20,000 under $25,000	.83	.83	.89	.93	1.22	3.58	23.44	36.00	2.53	4.90	4.25	6.04	4.36	5.57
$25,000 under $30,000	1.12	1.13	1.18	1.22	1.43	4.13	28.44	33.32	2.56	3.45	4.85	6.46	4.95	6.60
$30,000 under $40,000	.63	.64	.69	.73	.85	2.82	29.08	34.65	1.71	2.37	3.86	5.51	3.97	5.42
$40,000 under $50,000	1.55	1.55	1.63	1.69	1.68	3.97	39.54	59.58	2.92	3.95	6.01	8.26	6.26	8.65
$50,000 under $75,000	.57	.58	.70	.81	.63	2.17	26.21	27.26	1.68	2.68	3.22	4.72	3.31	4.76
$75,000 under $100,000	1.87	1.87	2.11	2.30	1.91	4.06	40.54	62.97	3.72	5.49	6.53	9.60	6.69	9.27
$100,000 under $200,000	.45	.50	.68	.96	.49	1.97	23.78	38.51	1.88	3.91	3.67	8.52	3.74	6.29
$200,000 under $500,000	.58	.66	.82	1.17	.61	2.07	24.18	56.32	2.11	3.64	3.65	12.42	3.71	7.40
$500,000 under $1,000,000	.08	.08	.09	.15	.08	.23	1.42	1.82	.17	.35	.30	.86	.31	.94
$1,000,000 or more	.16	.29	.18	.34	.16	.35	3.08	3.05	.31	.64	.49	.89	.50	1.10
Total nontaxable returns	**.68**	**1.37**	**.77**	**1.18**	**1.49**	**2.93**	**18.30**	**24.04**	**5.45**	**6.68**	**3.77**	**5.12**	**3.89**	**5.09**
All returns, summary														
Under $5,000	.84	2.43	.93	1.24	1.87	3.52	27.32	31.04	10.14	10.95	5.29	7.53	5.55	6.97
$5,000 under $10,000	1.95	1.97	2.24	2.39	3.22	5.76	26.90	27.90	9.38	11.42	6.01	7.51	6.09	7.32
$10,000 under $15,000	5.51	5.51	6.83	7.32	6.70	12.70	82.79	97.20	13.24	16.97	21.07	25.25	21.94	27.28
$15,000 under $20,000	8.15	8.21	10.01	11.58	9.49	16.41	99.97	99.97	18.99	26.11	33.06	38.22	33.06	39.61
$20,000 or more	6.94	6.19	8.14	7.37	8.14	14.77	99.71	99.71	14.99	17.45	30.95	39.58	31.54	41.06

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Pensions and annuities—Continued									Dividends and other distributions received					
	Fully taxable				Partially taxable			Nontaxable		Total		Capital gain distributions received		Nontaxable distributions	
	Total		Reported on Form 1040												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**1.37**	**1.75**	**1.43**	**1.81**	**4.40**	**7.17**	**6.46**	**6.05**	**8.47**	**.81**	**1.30**	**2.83**	**7.06**	**2.67**	**4.64**
No adjusted gross income	18.98	20.42	19.69	21.23	58.93	53.28	46.85	42.96	53.72	8.25	5.89	21.49	38.08	22.97	11.54
$1 under $1,000	24.55	36.74	28.32	45.66	59.63	75.38	60.91	40.31	42.29	13.83	20.09	53.18	61.79	90.94	72.87
$1,000 under $2,000	17.61	18.83	18.36	19.69	46.64	53.88	50.18	70.71	84.04	9.17	14.01	44.18	56.23	28.66	46.38
$2,000 under $3,000	13.85	15.51	14.23	15.89	47.57	60.56	61.38	34.26	39.77	8.69	17.05	39.39	52.30	43.61	47.32
$3,000 under $4,000	10.78	12.33	11.44	12.97	34.70	42.35	39.72	32.62	40.95	8.60	15.92	30.01	41.07	27.70	45.66
$4,000 under $5,000	8.05	9.82	8.31	9.91	24.50	37.67	29.64	39.89	50.64	7.61	15.03	30.60	44.01	26.81	35.31
$5,000 under $6,000	7.26	8.67	7.48	8.95	21.41	29.21	28.01	31.13	38.69	7.28	12.70	28.03	39.37	25.57	52.80
$6,000 under $7,000	6.81	8.02	7.00	8.18	23.86	31.06	33.55	38.76	54.66	7.00	13.95	28.43	36.86	22.21	46.76
$7,000 under $8,000	6.71	7.86	7.01	8.19	25.32	48.51	30.59	35.02	42.07	6.85	12.32	27.08	38.31	21.81	29.14
$8,000 under $9,000	6.68	7.87	7.07	8.30	23.74	45.46	33.80	38.69	43.35	7.20	15.27	24.27	58.55	19.47	46.79
$9,000 under $10,000	7.37	8.53	7.62	8.78	30.37	40.43	42.21	46.81	43.26	6.75	16.69	20.12	80.45	21.98	39.98
$10,000 under $11,000	7.31	8.72	7.50	8.96	21.66	29.39	25.65	33.96	39.38	6.84	13.71	25.02	50.40	20.66	32.06
$11,000 under $12,000	7.65	9.21	7.93	9.52	27.70	50.35	47.80	41.54	45.37	6.94	13.41	25.70	29.60	19.64	36.54
$12,000 under $13,000	8.31	10.07	8.70	10.48	25.22	33.33	32.96	33.13	37.67	6.96	14.83	21.99	51.18	21.84	29.30
$13,000 under $14,000	8.36	9.86	8.77	10.35	26.78	33.73	28.50	39.32	50.62	6.98	13.07	24.36	37.46	18.07	25.12
$14,000 under $15,000	9.31	11.21	9.52	11.34	26.01	38.43	29.38	37.61	44.82	7.29	14.61	22.09	41.49	22.63	43.82
$15,000 under $16,000	7.80	9.64	8.08	9.94	20.58	27.86	29.03	43.67	55.03	6.45	13.62	23.04	33.98	17.40	27.89
$16,000 under $17,000	8.92	10.95	9.19	11.22	20.88	28.15	29.74	38.18	49.12	6.43	12.82	26.13	42.82	21.64	41.70
$17,000 under $18,000	8.72	10.68	9.10	11.08	25.07	34.97	37.52	52.14	55.59	6.62	12.40	25.46	27.94	18.65	29.94
$18,000 under $19,000	9.72	12.36	9.97	12.69	30.98	38.91	43.75	30.05	35.32	6.35	16.15	20.38	57.24	23.32	36.63
$19,000 under $20,000	8.95	11.85	9.09	11.95	22.59	34.63	42.42	42.30	53.16	6.61	14.39	23.52	63.35	21.25	36.61
$20,000 under $25,000	4.48	5.69	4.63	5.89	15.86	30.47	24.21	18.06	24.41	2.77	6.83	9.81	19.78	9.06	14.62
$25,000 under $30,000	5.12	6.77	5.26	6.91	15.66	22.80	26.05	21.64	29.40	2.96	8.26	10.71	16.77	10.21	36.62
$30,000 under $40,000	4.09	5.54	4.24	5.74	13.40	17.52	19.78	15.45	40.41	1.86	5.70	6.90	12.30	6.57	12.75
$40,000 under $50,000	6.52	8.88	6.90	9.25	17.21	31.61	29.18	20.42	24.22	2.61	6.88	8.95	25.78	8.42	17.44
$50,000 under $75,000	3.51	4.93	3.67	5.16	8.77	16.57	15.97	13.53	21.22	1.09	3.32	3.84	10.00	3.73	10.26
$75,000 under $100,000	7.05	9.69	7.32	10.08	17.97	26.17	30.06	26.53	55.23	2.31	5.04	6.23	18.48	6.23	23.01
$100,000 under $200,000	4.03	6.62	4.32	7.02	8.77	16.04	16.41	18.74	47.81	.74	2.49	3.17	13.44	2.87	9.83
$200,000 under $500,000	4.12	7.96	4.43	8.43	8.02	15.59	18.40	20.61	54.62	.74	2.12	3.08	15.52	2.70	10.86
$500,000 under $1,000,000	.35	.99	.36	1.13	.58	1.62	1.53	1.33	2.65	.08	.17	.24	1.73	.20	.74
$1,000,000 or more	.53	1.14	.59	1.24	1.18	1.69	1.61	2.61	1.31	.16	.86	.41	1.50	.40	1.48
Taxable returns, total	**1.49**	**1.85**	**1.55**	**1.91**	**4.72**	**7.88**	**6.95**	**6.62**	**9.49**	**.84**	**1.32**	**2.89**	**7.17**	**2.72**	**4.64**
No adjusted gross income	35.60	28.89	36.14	30.08	67.41	18.66	33.66	.00	.00	15.59	8.76	24.04	6.13	23.46	6.85
$1 under $1,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	96.30	70.71	94.67	94.67	.00	.00
$1,000 under $2,000	70.79	70.69	70.79	70.69	.00	.00	.00	.00	.00	18.88	24.04	70.74	80.66	40.05	58.67
$2,000 under $3,000	76.47	76.47	76.47	76.47	.00	.00	.00	.00	.00	18.40	24.33	75.04	73.00	99.92	99.88
$3,000 under $4,000	42.80	44.03	46.66	48.78	98.90	98.90	98.90	99.97	99.97	13.24	20.96	39.23	44.99	40.86	51.77
$4,000 under $5,000	12.24	14.01	12.53	14.31	36.64	45.90	43.16	78.45	82.07	10.02	20.86	34.10	51.52	33.76	44.10
$5,000 under $6,000	9.76	11.37	10.00	11.69	35.98	45.56	35.96	45.32	51.12	9.01	14.27	31.28	43.98	31.13	48.62
$6,000 under $7,000	8.56	9.97	8.82	10.15	36.04	42.92	49.08	53.18	71.70	8.69	17.97	33.30	43.13	26.44	57.68
$7,000 under $8,000	7.65	8.88	7.98	9.24	30.55	54.76	35.38	37.35	44.74	7.74	13.49	31.24	43.03	24.33	32.38
$8,000 under $9,000	7.06	8.34	7.51	8.85	24.22	45.82	33.93	45.59	55.93	7.90	13.85	29.77	44.33	22.05	30.09
$9,000 under $10,000	7.59	8.83	7.86	9.10	32.82	43.91	46.61	47.09	43.87	7.05	17.36	20.32	80.73	22.24	41.17
$10,000 under $11,000	7.45	8.90	7.64	9.15	22.43	29.96	26.04	37.06	36.69	7.04	14.60	27.24	57.39	21.30	32.17
$11,000 under $12,000	7.73	9.27	8.02	9.59	28.19	50.52	48.11	43.06	46.97	7.15	13.74	28.25	31.14	20.18	37.88
$12,000 under $13,000	8.43	10.18	8.83	10.56	26.40	36.57	35.87	33.13	37.67	7.14	15.53	22.51	51.68	22.15	30.89
$13,000 under $14,000	8.43	9.96	8.82	10.41	27.79	34.31	29.42	40.54	51.32	7.14	13.22	24.36	37.46	18.45	25.19
$14,000 under $15,000	9.44	11.38	9.66	11.52	26.06	38.46	29.40	37.61	44.82	7.49	14.96	22.91	42.38	23.35	44.78
$15,000 under $16,000	7.88	9.76	8.17	10.07	20.58	27.86	29.03	43.67	55.03	6.58	13.91	23.06	33.98	17.40	27.89
$16,000 under $17,000	8.97	10.98	9.24	11.25	20.88	28.15	29.74	38.18	49.12	6.56	13.05	26.34	42.89	21.68	44.01
$17,000 under $18,000	8.75	10.71	9.13	11.11	25.58	36.27	38.42	52.14	55.59	6.72	12.51	25.46	27.94	18.81	30.04
$18,000 under $19,000	9.77	12.38	10.02	12.71	30.98	38.91	43.75	30.05	35.32	6.45	16.33	20.44	57.84	23.67	36.75
$19,000 under $20,000	8.98	11.88	9.11	11.98	22.77	34.74	42.43	42.30	53.16	6.72	14.57	23.61	63.48	21.39	36.91
$20,000 under $25,000	4.50	5.71	4.65	5.90	15.98	30.53	24.22	18.16	24.54	2.80	6.75	9.87	19.82	9.14	14.67
$25,000 under $30,000	5.13	6.78	5.27	6.93	15.68	22.85	26.14	21.65	29.41	2.98	8.33	10.77	16.78	10.22	36.64
$30,000 under $40,000	4.11	5.56	4.26	5.76	13.43	17.56	19.82	15.45	40.41	1.86	5.74	6.93	12.35	6.58	12.76
$40,000 under $50,000	6.52	8.89	6.90	9.27	17.25	31.62	29.18	20.42	24.22	2.62	6.92	8.96	25.78	8.46	17.61
$50,000 under $75,000	3.51	4.94	3.68	5.17	8.78	16.57	15.97	13.53	21.22	1.09	3.34	3.84	10.00	3.74	10.10
$75,000 under $100,000	7.06	9.70	7.32	10.09	17.97	26.17	30.06	26.53	55.23	2.31	5.06	6.24	18.49	6.23	23.01
$100,000 under $200,000	4.04	6.62	4.32	7.02	8.77	16.06	16.42	18.74	47.81	.74	2.49	3.17	13.44	2.87	9.83
$200,000 under $500,000	4.12	7.96	4.43	8.43	8.03	15.61	18.42	20.67	54.62	.74	2.12	3.09	15.54	2.70	10.86
$500,000 under $1,000,000	.35	1.02	.36	1.13	.58	1.62	1.53	1.33	2.65	.08	.17	.24	1.73	.20	.74
$1,000,000 or more	.53	1.15	.59	1.25	1.18	1.69	1.61	2.61	1.31	.16	.86	.41	1.50	.40	1.48
Total nontaxable returns	**4.10**	**5.35**	**4.27**	**5.57**	**12.06**	**16.34**	**16.24**	**14.71**	**18.31**	**3.32**	**6.92**	**14.09**	**37.96**	**12.91**	**26.25**
All returns, summary.															
Under $5,000	5.83	7.35	6.12	7.56	17.87	23.68	21.27	17.67	21.27	4.47	6.45	20.59	27.08	19.13	22.08
$5,000 under $10,000	6.39	7.68	6.59	7.90	17.92	24.58	24.35	29.35	39.61	6.53	15.71	25.23	79.13	21.68	47.13
$10,000 under $15,000	23.00	28.20	23.68	30.19	48.44	44.15	43.56	67.25	79.55	12.94	23.43	36.80	68.99	39.48	52.90
$15,000 under $20,000	35.48	41.71	35.65	41.79	75.34	93.16	99.16	.00	.00	15.16	35.16	52.30	84.48	56.72	88.14
$20,000 or more	33.28	41.69	35.33	49.17	55.27	53.77	60.63	93.34	93.47	11.97	22.46	37.47	39.32	45.10	54.69

Footnote(s) at end of table.

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Dividends and other distributions received—Continued						Rent				Royalty			
	Domestic and foreign dividends received						Net income		Net loss		Net income		Net loss	
	Total		Exclusion		Dividends in adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**.81**	**1.29**	**.84**	**.92**	**.97**	**1.33**	**1.70**	**2.33**	**1.61**	**2.01**	**3.69**	**4.25**	**12.93**	**8.36**
No adjusted gross income	8.26	5.94	8.61	10.00	9.40	6.03	10.81	12.50	10.36	7.49	21.00	13.00	28.77	28.67
$1 under $1,000	13.83	20.14	15.07	16.69	16.47	22.31	20.97	23.47	25.01	25.35	57.71	82.97	.00	.00
$1,000 under $2,000	9.23	13.64	9.79	10.50	10.92	15.09	19.68	22.81	28.03	28.20	43.12	49.30	.00	.00
$2,000 under $3,000	8.71	17.39	9.06	10.32	10.35	19.17	15.46	19.84	19.40	26.55	44.37	45.83	99.52	99.52
$3,000 under $4,000	8.65	15.55	8.85	9.85	10.23	16.68	13.10	16.92	15.42	18.47	26.83	48.22	59.62	94.02
$4,000 under $5,000	7.63	14.01	8.01	9.01	8.81	15.19	13.47	16.47	15.27	23.93	34.31	43.41	98.90	98.90
$5,000 under $6,000	7.30	12.85	7.71	8.57	8.42	13.78	11.71	16.46	14.45	24.67	36.51	50.28	.00	.00
$6,000 under $7,000	7.02	12.86	7.23	7.99	8.08	13.61	11.06	15.30	15.90	22.96	36.59	70.49	11.27	11.27
$7,000 under $8,000	6.87	12.51	7.07	7.80	7.93	13.35	11.53	16.75	13.09	24.11	33.02	63.41	85.79	93.45
$8,000 under $9,000	7.22	12.52	7.56	8.50	8.16	13.26	11.33	15.36	14.80	25.14	29.47	39.87	70.75	81.32
$9,000 under $10,000	6.79	13.03	6.99	7.94	7.87	13.75	12.14	17.26	13.38	22.70	26.10	43.55	99.97	99.97
$10,000 under $11,000	6.84	13.35	7.05	8.16	8.13	13.95	11.77	16.78	14.73	17.14	30.77	49.23	87.70	70.97
$11,000 under $12,000	6.98	13.73	7.27	8.30	7.96	14.50	12.03	19.09	14.91	17.86	31.44	53.41	89.55	88.11
$12,000 under $13,000	6.98	15.57	7.26	8.31	8.28	16.49	11.46	16.81	13.18	16.90	28.94	48.40	99.32	99.32
$13,000 under $14,000	7.00	13.19	7.30	8.36	8.11	13.93	12.09	18.93	11.97	18.85	25.87	47.18	98.96	98.96
$14,000 under $15,000	7.30	14.61	7.63	8.65	8.29	15.52	12.23	22.60	12.65	19.53	32.86	56.84	84.39	78.16
$15,000 under $16,000	6.48	13.46	6.71	7.82	7.76	14.23	11.72	17.30	11.73	19.30	28.85	48.16	99.92	99.92
$16,000 under $17,000	6.43	12.34	6.68	7.62	7.87	13.01	12.36	20.99	11.45	15.22	27.51	38.24	95.08	95.08
$17,000 under $18,000	6.62	12.42	6.80	7.72	8.00	13.11	12.86	21.81	11.20	17.06	33.05	48.40	10.36	10.36
$18,000 under $19,000	6.38	15.62	6.75	7.85	7.82	16.69	13.02	21.79	11.89	14.11	30.35	50.65	78.62	87.54
$19,000 under $20,000	6.66	14.21	7.00	8.08	7.89	15.13	11.80	20.02	11.12	17.76	31.61	52.36	88.32	35.91
$20,000 under $25,000	2.78	6.95	2.88	3.35	3.45	7.37	5.69	10.73	4.89	7.27	12.52	20.62	44.65	63.97
$25,000 under $30,000	2.97	8.35	3.07	3.57	3.69	8.94	5.98	10.74	5.46	7.49	13.87	19.57	61.37	44.04
$30,000 under $40,000	1.86	5.84	1.92	2.26	2.33	6.19	4.37	8.14	3.88	5.56	10.07	23.79	31.03	30.40
$40,000 under $50,000	2.61	6.81	2.68	3.01	3.06	7.21	6.11	11.22	4.85	6.21	12.32	23.03	48.48	46.07
$50,000 under $75,000	1.09	3.37	1.13	1.31	1.28	3.46	2.98	5.69	2.67	4.12	5.53	11.44	17.69	23.96
$75,000 under $100,000	2.31	5.12	2.38	2.58	2.49	5.20	4.79	8.98	4.48	6.20	8.09	16.16	23.11	48.96
$100,000 under $200,000	.74	2.51	.78	.92	.84	2.53	2.27	4.38	2.31	4.01	3.71	7.59	10.87	17.79
$200,000 under $500,000	.74	2.13	.77	.88	.79	2.14	2.02	4.47	2.44	4.60	3.00	6.42	8.54	14.58
$500,000 under $1,000,000	.08	.17	.08	.09	.08	.17	.19	.64	.23	.51	.23	.52	.55	1.82
$1,000,000 or more	.16	.91	.16	.17	.17	.91	.32	.96	.37	1.03	.39	1.12	.83	2.57
Taxable returns, total	**.84**	**1.32**	**.87**	**.95**	**1.00**	**1.36**	**1.83**	**2.47**	**1.70**	**2.03**	**3.91**	**4.38**	**13.33**	**8.62**
No adjusted gross income	15.60	9.17	12.73	13.20	16.68	9.18	24.28	26.26	24.39	8.27	30.45	19.21	48.51	43.35
$1 under $1,000	96.30	74.30	96.30	95.26	96.30	73.40	87.41	67.10	.00	.00	.00	.00	.00	.00
$1,000 under $2,000	18.88	23.39	19.60	20.64	19.99	24.27	95.87	93.98	54.21	79.70	90.03	20.14	.00	.00
$2,000 under $3,000	18.40	24.40	18.40	19.18	20.17	25.44	70.62	76.79	94.94	82.69	99.98	99.98	99.52	99.52
$3,000 under $4,000	13.24	21.55	13.53	14.73	15.20	23.17	37.15	36.06	38.61	36.65	57.64	74.42	59.62	94.02
$4,000 under $5,000	10.07	19.04	10.61	11.61	11.44	20.28	21.49	22.15	30.39	48.27	82.85	70.15	98.90	98.90
$5,000 under $6,000	9.03	14.60	9.58	10.08	9.83	15.34	15.39	21.29	28.16	33.14	54.02	75.96	.00	.00
$6,000 under $7,000	8.69	15.83	8.99	9.77	9.79	16.66	14.43	20.21	23.69	33.87	46.39	83.46	11.27	11.27
$7,000 under $8,000	7.74	13.70	7.98	8.82	8.73	14.56	14.25	19.79	17.17	22.34	43.23	68.50	.00	.00
$8,000 under $9,000	7.93	13.84	8.33	9.26	8.95	14.67	12.81	17.41	17.57	29.88	36.25	50.38	99.16	99.16
$9,000 under $10,000	7.09	13.55	7.31	8.32	8.15	14.29	12.94	18.66	15.46	27.28	29.24	50.08	99.97	99.97
$10,000 under $11,000	7.04	14.23	7.26	8.45	8.42	14.93	12.42	17.67	16.64	20.12	31.80	51.64	87.70	70.97
$11,000 under $12,000	7.19	14.05	7.48	8.52	8.16	14.82	12.97	20.92	15.85	19.61	32.77	55.38	.00	.00
$12,000 under $13,000	7.16	16.22	7.45	8.51	8.45	17.23	11.94	17.72	13.97	19.06	31.01	59.98	99.32	99.32
$13,000 under $14,000	7.17	13.35	7.45	8.52	8.27	14.09	12.89	21.16	12.52	19.96	25.87	47.21	.00	.00
$14,000 under $15,000	7.50	14.97	7.84	8.93	8.53	15.89	12.82	23.94	13.28	18.97	32.93	57.01	99.51	99.51
$15,000 under $16,000	6.61	13.71	6.85	7.94	7.88	14.54	11.99	17.82	12.18	18.26	29.87	48.91	99.92	99.92
$16,000 under $17,000	6.56	12.53	6.82	7.80	8.00	13.20	12.59	21.40	11.79	16.15	28.16	38.49	.00	.00
$17,000 under $18,000	6.72	12.54	6.91	7.82	8.11	13.24	13.25	22.53	11.53	18.10	35.46	49.39	10.36	10.36
$18,000 under $19,000	6.47	15.79	6.85	7.95	7.91	16.86	13.27	22.67	11.98	14.37	30.50	50.69	95.14	95.14
$19,000 under $20,000	6.76	14.40	7.11	8.18	7.95	15.33	11.99	20.71	11.22	18.29	35.73	62.32	.00	.00
$20,000 under $25,000	2.80	6.86	2.90	3.39	3.49	7.29	5.76	11.01	4.95	7.45	12.77	21.21	44.68	63.98
$25,000 under $30,000	2.99	8.42	3.08	3.59	3.71	9.02	6.02	10.82	5.50	7.68	14.06	20.36	61.37	44.04
$30,000 under $40,000	1.87	5.88	1.93	2.27	2.34	6.23	4.39	8.17	3.91	5.64	10.08	23.82	31.03	30.40
$40,000 under $50,000	2.62	6.85	2.69	3.02	3.07	7.24	6.15	11.38	4.88	6.31	12.49	22.38	48.48	46.07
$50,000 under $75,000	1.09	3.38	1.13	1.31	1.29	3.48	2.99	5.72	2.69	4.17	5.56	11.56	17.94	24.56
$75,000 under $100,000	2.32	5.14	2.38	2.59	2.49	5.22	4.80	9.02	4.50	6.25	8.11	16.19	23.35	49.73
$100,000 under $200,000	.74	2.52	.79	.92	.84	2.54	2.27	4.38	2.32	4.03	3.72	7.59	10.87	17.79
$200,000 under $500,000	.74	2.14	.77	.88	.79	2.14	2.02	4.48	2.45	4.61	3.00	6.43	8.55	14.59
$500,000 under $1,000,000	.08	.17	.08	.09	.08	.17	.19	.64	.23	.51	.23	.52	.55	1.82
$1,000,000 or more	.16	.91	.16	.17	.17	.91	.32	.96	.37	1.04	.39	1.12	.83	2.57
Total nontaxable returns	**3.34**	**6.47**	**3.49**	**3.96**	**4.07**	**6.91**	**4.79**	**6.53**	**4.95**	**6.04**	**10.97**	**17.86**	**39.70**	**30.17**
All returns, summary:														
Under $5,000	4.49	6.42	4.71	5.29	5.41	6.85	6.45	8.28	6.91	7.26	14.05	15.28	35.60	38.12
$5,000 under $10,000	6.56	12.86	6.77	7.78	8.16	13.91	9.26	12.81	9.56	16.92	23.84	32.26	81.57	67.92
$10,000 under $15,000	13.04	24.15	13.76	16.07	15.98	25.10	15.24	20.39	16.29	20.19	37.56	63.13	77.60	63.45
$15,000 under $20,000	15.31	37.13	15.86	18.90	21.21	39.05	25.08	32.89	23.91	29.17	43.12	44.99	61.46	93.09
$20,000 or more	11.98	22.34	12.69	12.80	13.98	22.75	20.88	28.15	12.48	14.67	32.78	52.93	68.19	60.53

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Capital gain distributions reported on Form 1040		Sales of capital assets													
			Sales of capital assets reported on Schedule D													
			Returns with short-term capital gains or losses								Returns with long-term capital gains or losses			
	Number of returns	Amount	Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**3.42**	**8.99**	**38.41**	**60.55**	**5.30**	**8.75**	**2.58**	**7.84**	**2.51**	**5.87**	**25.77**	**38.66**	**4.93**	**8.74**
No adjusted gross income	32.83	63.23	83.44	32.73	23.84	12.76	16.25	10.75	16.97	20.73	50.89	14.73	26.97	28.21
$1 under $1,000	62.82	75.08	.00	.00	63.92	88.38	49.51	61.16	35.14	57.09	.00	.00	52.24	75.12
$1,000 under $2,000	43.75	61.77	.00	.00	71.75	82.51	38.00	29.31	46.58	74.89	.00	.00	62.87	94.72
$2,000 under $3,000	38.23	58.50	.00	.00	49.07	66.72	34.80	38.22	29.98	62.00	00	.00	50.11	71.66
$3,000 under $4,000	27.20	34.23	.00	.00	59.68	70.99	27.59	31.43	36.55	40.74	00	.00	54.93	63.90
$4,000 under $5,000	28.27	37.00	.00	.00	49.56	54.61	27.32	31.42	30.93	55.47	00	.00	59.15	68.86
$5,000 under $6,000	29.38	64.09	.00	.00	57.03	50.04	36.65	30.76	34.64	38.60	99.98	99.98	60.39	60.02
$6,000 under $7,000	25.03	33.67	81.51	71.79	42.59	56.80	29.20	38.69	23.28	35.87	81.51	73.22	42.99	54.83
$7,000 under $8,000	23.81	40.06	.00	.00	52.06	61.72	35.02	42.94	20.98	37.14	99.88	99.88	49.79	66.86
$8,000 under $9,000	24.41	38.75	.00	.00	57.92	67.15	31.24	36.56	29.04	53.26	.00	.00	54.54	59.34
$9,000 under $10,000	20.81	27.45	.00	.00	41.56	75.69	30.57	35.12	26.50	65.23	.00	.00	45.83	64.45
$10,000 under $11,000	27.73	50.96	.00	.00	34.29	62.34	29.68	32.89	26.81	45.66	.00	.00	44.70	64.89
$11,000 under $12,000	26.33	31.30	99.98	99.98	48.02	51.11	26.28	38.10	25.78	63.19	88.28	98.95	40.78	45.58
$12,000 under $13,000	22.90	53.10	.00	.00	46.56	90.78	29.43	34.63	23.87	65.15	.00	.00	35.62	62.71
$13,000 under $14,000	24.48	40.90	.00	.00	54.91	80.41	35.92	36.01	22.17	57.53	99.88	99.88	43.54	48.69
$14,000 under $15,000	23.80	31.59	.00	.00	50.04	55.43	26.30	27.68	21.65	47.78	.00	.00	49.98	61.83
$15,000 under $16,000	25.04	38.52	99.87	99.87	36.65	56.14	22.85	32.63	22.64	81.26	.00	.00	39.68	49.84
$16,000 under $17,000	25.89	38.11	.00	.00	41.48	41.15	25.16	25.99	20.82	27.44	.00	.00	46.38	52.65
$17,000 under $18,000	27.40	36.41	99.97	99.97	38.51	48.91	23.73	38.71	25.43	43.91	.00	.00	35.20	60.88
$18,000 under $19,000	19.70	57.66	.00	.00	48.72	50.92	29.23	44.59	21.49	38.53	85.72	77.84	46.31	87.45
$19,000 under $20,000	23.87	51.59	.00	.00	41.67	63.59	23.27	31.82	23.13	45.60	99.97	99.97	51.46	79.22
$20,000 under $25,000	11.54	20.68	82.46	99.76	20.44	26.16	9.87	14.42	9.19	21.34	61.96	89.96	20.86	25.75
$25,000 under $30,000	10.64	26.37	79.33	95.61	20.11	23.83	9.76	18.18	10.10	17.95	83.57	73.46	18.32	24.34
$30,000 under $40,000	7.55	14.65	93.64	94.00	15.90	26.52	6.51	10.19	6.81	18.77	71.76	94.35	13.60	30.12
$40,000 under $50,000	10.72	22.09	99.85	99.85	16.67	22.85	7.45	12.16	7.42	12.12	79.72	71.13	15.60	25.29
$50,000 under $75,000	5.77	36.17	99.32	99.32	8.19	14.81	3.44	6.12	3.55	12.85	47.21	52.40	6.97	18.65
$75,000 under $100,000	10.13	32.42	56.65	69.33	11.22	36.60	5.70	47.87	5.44	22.19	68.80	87.59	10.40	36.73
$100,000 under $200,000	6.68	37.01	41.57	57.90	5.20	11.03	2.59	5.16	2.49	15.62	28.95	60.48	4.83	10.77
$200,000 under $500,000	8.63	40.72	40.45	43.71	4.85	11.43	2.41	4.92	2.12	13.22	30.60	56.73	4.15	17.68
$500,000 under $1,000,000	.72	5.47	3.56	3.11	.39	1.67	.21	.67	.16	1.71	1.44	4.11	.31	.70
$1,000,000 or more	1.66	3.60	4.51	4.51	.64	1.66	.30	1.16	.30	2.50	2.41	3.04	.60	5.58
Taxable returns, total	**3.51**	**9.37**	**38.97**	**61.85**	**5.63**	**8.36**	**2.66**	**8.42**	**2.60**	**5.76**	**26.66**	**39.80**	**5.22**	**8.54**
No adjusted gross income	60.46	96.38	.00	.00	25.40	31.11	23.81	7.73	15.62	8.32	.00	.00	29.86	19.43
$1 under $1,000	94.67	94.67	.00	.00	.00	.00	99.83	99.83	83.85	92.84	.00	.00	.00	.00
$1,000 under $2,000	70.74	80.32	.00	.00	99.10	99.10	70.15	34.43	97.41	96.07	00	.00	.00	.00
$2,000 under $3,000	57.08	63.80	.00	.00	.00	.00	42.72	59.37	97.16	80.78	.00	.00	.00	.00
$3,000 under $4,000	35.58	42.16	.00	.00	61.38	75.02	42.63	46.89	54.50	68.00	.00	.00	99.97	99.97
$4,000 under $5,000	39.06	60.62	.00	.00	4.44	4.44	32.56	38.73	48.79	96.62	.00	.00	98.10	98.10
$5,000 under $6,000	32.81	83.53	.00	.00	97.10	96.70	51.08	45.19	50.86	58.63	99.98	99.98	91.58	99.20
$6,000 under $7,000	30.25	40.18	98.81	98.81	51.98	79.84	38.78	51.16	31.05	51.39	98.81	98.81	82.92	75.49
$7,000 under $8,000	25.74	43.39	.00	.00	58.61	64.15	41.65	49.80	24.57	41.78	.00	.00	70.32	73.38
$8,000 under $9,000	26.56	41.07	.00	.00	87.42	72.20	43.31	55.70	38.43	57.18	.00	.00	65.63	68.64
$9,000 under $10,000	21.50	29.06	.00	.00	44.52	77.23	34.22	40.41	32.24	74.98	.00	.00	47.20	66.65
$10,000 under $11,000	29.54	57.71	.00	.00	37.52	68.60	30.29	34.50	28.29	47.05	.00	.00	50.28	71.34
$11,000 under $12,000	28.00	32.42	99.98	99.98	51.74	59.33	27.40	40.43	26.32	68.68	88.28	98.95	47.24	57.39
$12,000 under $13,000	22.93	53.10	.00	.00	55.66	66.90	30.19	35.59	27.68	35.93	.00	.00	43.59	79.61
$13,000 under $14,000	24.49	40.90	.00	.00	55.19	81.26	36.16	36.97	23.43	62.89	99.88	99.88	43.66	49.07
$14,000 under $15,000	25.05	34.01	.00	.00	55.05	59.31	27.85	33.97	23.40	54.95	00	.00	54.31	77.36
$15,000 under $16,000	25.94	38.63	99.87	99.87	42.80	70.92	23.44	34.79	24.01	87.14	.00	.00	44.56	63.27
$16,000 under $17,000	25.89	38.11	.00	.00	42.16	43.66	25.80	26.51	21.52	28.71	.00	.00	47.03	53.20
$17,000 under $18,000	27.46	38.73	99.97	99.97	41.75	57.43	23.75	38.73	28.35	42.76	.00	.00	38.49	62.74
$18,000 under $19,000	19.70	57.66	.00	.00	48.74	51.26	29.31	44.60	22.13	39.96	99.97	99.97	46.61	87.97
$19,000 under $20,000	23.90	52.57	.00	.00	44.05	66.91	23.99	35.21	25.20	59.35	99.97	99.97	57.19	81.26
$20,000 under $25,000	11.59	20.73	82.49	99.91	20.95	27.55	10.09	15.30	9.35	17.63	61.96	89.96	21.05	26.18
$25,000 under $30,000	10.70	26.40	79.38	96.60	20.47	24.42	9.79	18.36	10.20	17.42	83.61	73.62	18.41	24.39
$30,000 under $40,000	7.57	14.67	97.78	97.78	16.56	27.38	6.56	10.36	6.90	19.48	71.76	94.35	13.71	30.57
$40,000 under $50,000	10.73	22.64	99.85	99.85	16.73	23.06	7.50	12.45	7.49	12.15	79.72	71.13	15.74	25.82
$50,000 under $75,000	5.77	36.17	99.32	99.32	8.22	14.89	3.45	6.17	3.56	12.92	47.21	52.40	7.01	19.12
$75,000 under $100,000	10.13	32.42	56.65	69.33	11.25	36.77	5.70	47.89	5.46	23.09	68.80	87.59	10.43	36.78
$100,000 under $200,000	6.68	37.01	41.57	57.90	5.23	11.17	2.60	5.23	2.50	15.76	28.95	60.48	4.86	10.87
$200,000 under $500,000	8.64	40.72	40.84	46.81	4.86	11.65	2.41	4.93	2.13	13.33	31.19	57.58	4.15	17.84
$500,000 under $1,000,000	.72	5.47	3.56	3.11	.39	1.67	.21	.67	.16	1.71	1.44	4.11	.31	.70
$1,000,000 or more	1.66	3.60	4.51	4.51	.64	1.71	.30	1.16	.30	2.51	2.41	3.04	.60	5.59
Total nontaxable returns	**14.77**	**31.00**	**75.10**	**28.19**	**14.97**	**27.32**	**10.97**	**9.98**	**8.81**	**18.43**	**67.28**	**66.40**	**14.47**	**23.99**
All returns, summary														
Under $5,000	20.49	26.45	83.44	32.73	20.61	38.01	15.03	13.74	12.73	26.06	50.89	14.73	19.64	31.10
$5,000 under $10,000	26.82	72.54	95.08	95.08	35.25	40.67	23.16	27.76	18.73	32.93	97.46	95.23	31.99	39.83
$10,000 under $15,000	45.55	70.18	00	.00	36.99	77.47	31.52	35.43	25.01	52.96	00	.00	42.78	53.71
$15,000 under $20,000	64.99	67.44	.00	.00	49.23	56.38	57.95	62.33	30.40	41.73	99.85	99.85	41.59	66.58
$20,000 or more	61.76	88.53	4.96	2.10	38.68	32.37	27.03	19.19	23.60	37.69	5.61	.67	29.10	36.17

Footnote(s) at end of table.

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued				Net long-term capital gain in excess of net short-term capital loss						Net capital gain		Net capital loss	
	Returns with long-term capital gains or losses—Continued				Total		Excluded portion		Amount included in adjusted gross income					
	Net long-term gain after carryover		Net long-term loss after carryover											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**1.29**	**1.38**	**2.69**	**7.17**	**1.22**	**1.28**	**1.22**	**1.28**	**1.22**	**1.28**	**1.16**	**1.20**	**2.22**	**2.73**
No adjusted gross income	7.69	7.35	19.16	23.52	7.70	4.47	7.70	4.46	7.70	4.52	7.47	4.31	31.54	40.67
$1 under $1,000	20.17	23.96	38.87	73.13	19.57	24.42	19.58	25.02	19.57	24.28	18.68	28.39	35.46	48.69
$1,000 under $2,000	19.01	21.61	40.01	63.18	17.60	20.84	17.87	20.92	17.60	20.77	16.25	19.58	45.25	66.59
$2,000 under $3,000	13.75	17.11	36.20	47.13	13.16	16.39	13.16	16.42	13.16	16.36	12.62	15.87	29.95	38.03
$3,000 under $4,000	13.43	16.50	28.15	37.71	12.15	15.70	12.15	15.71	12.15	15.69	11.59	14.47	26.51	32.89
$4,000 under $5,000	11.88	16.25	28.87	39.27	10.95	15.74	10.95	15.75	10.95	15.74	10.66	14.66	25.06	30.23
$5,000 under $6,000	11.54	17.40	28.94	48.83	10.93	17.02	10.93	17.03	10.93	17.01	10.65	16.28	24.67	29.72
$6,000 under $7,000	11.30	19.43	26.91	42.78	10.43	18.92	10.43	18.92	10.43	18.91	10.02	17.25	21.39	26.45
$7,000 under $8,000	10.51	18.12	24.35	31.56	9.69	17.69	9.76	17.74	9.69	17.63	9.44	17.54	19.34	22.02
$8,000 under $9,000	11.06	17.52	26.91	39.94	10.19	17.22	10.24	17.40	10.19	17.12	10.05	16.74	24.43	33.07
$9,000 under $10,000	11.86	23.82	24.92	41.67	10.44	23.21	10.44	23.24	10.44	23.17	10.18	21.21	20.01	23.36
$10,000 under $11,000	10.74	16.68	28.18	38.77	10.18	16.01	10.18	16.02	10.18	16.03	9.80	14.77	21.35	24.99
$11,000 under $12,000	10.97	17.52	20.47	38.88	10.14	17.33	10.17	17.38	10.14	17.27	9.78	15.81	18.51	22.89
$12,000 under $13,000	10.92	16.38	25.09	55.09	10.00	15.98	10.01	15.98	10.00	15.98	9.71	14.78	19.62	25.01
$13,000 under $14,000	10.09	15.00	27.06	37.20	9.41	14.96	9.41	14.97	9.41	14.95	9.24	14.34	22.02	27.17
$14,000 under $15,000	10.20	14.82	27.11	47.73	9.49	14.83	9.49	14.83	9.49	14.83	9.24	14.04	19.28	23.61
$15,000 under $16,000	10.30	19.30	22.05	44.62	9.69	19.05	9.69	19.06	9.69	19.05	9.34	17.57	17.61	22.92
$16,000 under $17,000	9.26	15.34	25.64	42.13	8.78	15.11	8.78	15.11	8.78	15.11	8.57	14.35	18.96	23.33
$17,000 under $18,000	10.68	16.61	22.09	46.65	9.98	16.67	9.98	16.67	9.98	16.67	9.49	16.04	18.37	23.71
$18,000 under $19,000	10.12	15.58	22.60	42.73	9.09	15.21	9.09	15.21	9.09	15.21	8.84	14.56	17.51	22.98
$19,000 under $20,000	10.38	17.76	26.45	51.08	9.64	17.24	9.69	17.25	9.64	17.22	9.28	16.05	21.30	26.83
$20,000 under $25,000	4.49	7.85	10.18	30.25	4.24	7.82	4.24	7.82	4.24	7.81	4.06	7.23	7.80	9.98
$25,000 under $30,000	4.88	8.16	9.36	17.84	4.48	8.07	4.48	8.07	4.48	8.07	4.26	7.86	8.01	9.89
$30,000 under $40,000	3.37	6.70	6.79	18.41	3.10	6.25	3.10	6.25	3.10	6.25	2.93	5.66	5.53	7.25
$40,000 under $50,000	4.42	7.95	7.64	15.06	4.16	8.03	4.16	8.05	4.16	8.02	3.90	7.21	6.31	7.79
$50,000 under $75,000	1.88	4.18	3.74	13.36	1.80	3.91	1.80	3.91	1.80	3.91	1.68	3.48	3.11	3.83
$75,000 under $100,000	3.18	6.37	6.49	43.72	3.11	5.84	3.12	5.84	3.11	5.84	2.97	5.33	5.33	6.16
$100,000 under $200,000	1.31	4.00	3.01	9.30	1.31	3.00	1.31	3.00	1.31	3.00	1.22	2.72	2.50	2.89
$200,000 under $500,000	1.14	3.12	3.09	7.52	1.16	2.50	1.16	2.50	1.16	2.50	1.10	2.32	2.57	2.87
$500,000 under $1,000,000	.10	.41	.25	.58	.10	.24	.10	.24	.10	.24	.10	.23	.23	.24
$1,000,000 or more	.18	.43	.57	4.90	.18	.37	.18	.37	.18	.37	.18	.37	.48	.52
Taxable returns, total	**1.38**	**1.39**	**2.81**	**7.72**	**1.30**	**1.34**	**1.30**	**1.34**	**1.30**	**1.34**	**1.24**	**1.25**	**2.29**	**2.79**
No adjusted gross income	12.51	5.11	32.12	10.11	12.69	5.85	12.69	5.85	12.69	5.84	12.45	5.42	45.33	45.92
$1 under $1,000	87.14	85.76	.00	.00	88.15	85.79	88.15	85.79	88.15	85.79	88.15	92.52	.00	.00
$1,000 under $2,000	67.80	53.04	.00	.00	49.03	46.81	49.03	46.82	49.03	46.79	40.31	40.10	99.98	99.98
$2,000 under $3,000	44.09	39.34	.00	.00	35.03	34.19	35.03	34.43	35.03	34.01	29.94	30.51	.00	.00
$3,000 under $4,000	28.87	27.60	57.25	67.52	22.45	26.37	22.45	26.37	22.45	26.37	20.49	23.48	51.81	70.01
$4,000 under $5,000	20.09	28.60	56.20	92.59	17.87	28.00	17.87	28.00	17.87	27.99	17.21	24.09	44.98	79.66
$5,000 under $6,000	19.43	26.43	40.89	60.13	17.10	25.51	17.10	25.51	17.10	25.50	16.46	23.51	34.41	42.29
$6,000 under $7,000	15.79	29.83	36.22	40.73	14.12	28.50	14.12	28.50	14.12	28.49	13.60	26.56	28.10	32.74
$7,000 under $8,000	13.94	21.08	27.94	36.67	12.34	20.30	12.34	20.32	12.34	20.27	11.94	20.63	21.76	24.13
$8,000 under $9,000	13.18	21.03	30.48	41.49	11.85	20.30	11.94	20.61	11.85	20.16	11.76	20.67	28.41	39.34
$9,000 under $10,000	13.21	25.81	26.72	44.01	11.35	25.15	11.35	25.17	11.35	25.11	11.06	23.31	22.88	27.79
$10,000 under $11,000	12.14	19.82	33.26	40.77	11.43	19.24	11.43	19.26	11.43	19.25	10.95	17.58	23.41	27.22
$11,000 under $12,000	12.15	19.86	21.71	44.34	11.17	19.60	11.17	19.61	11.17	19.58	10.72	17.73	19.32	24.55
$12,000 under $13,000	11.98	18.77	27.02	66.01	10.69	17.92	10.69	17.92	10.69	17.91	10.34	16.36	21.61	28.24
$13,000 under $14,000	10.76	16.24	27.12	37.21	9.92	16.00	9.92	16.01	9.92	15.99	9.73	15.30	22.29	27.67
$14,000 under $15,000	10.90	16.45	30.55	63.11	10.12	16.49	10.12	16.49	10.12	16.49	9.84	15.81	20.57	25.63
$15,000 under $16,000	10.60	19.82	23.26	40.50	9.97	19.58	9.97	19.58	9.97	19.57	9.62	18.06	18.23	24.33
$16,000 under $17,000	9.76	16.52	26.45	43.49	9.20	16.25	9.20	16.25	9.20	16.24	8.98	15.38	19.30	23.99
$17,000 under $18,000	11.25	17.86	23.09	47.56	10.44	17.95	10.44	17.95	10.44	17.95	9.89	17.13	19.45	25.64
$18,000 under $19,000	10.37	16.06	23.97	45.63	9.27	15.64	9.27	15.64	9.27	15.64	9.01	14.94	18.15	23.71
$19,000 under $20,000	10.70	18.82	27.26	52.16	9.90	18.10	9.90	18.11	9.90	18.10	9.55	16.93	21.35	26.93
$20,000 under $25,000	4.61	8.07	10.30	30.72	4.33	8.09	4.33	8.10	4.33	8.08	4.15	7.51	7.89	10.13
$25,000 under $30,000	4.92	8.20	9.56	18.10	4.51	8.11	4.51	8.11	4.51	8.11	4.28	7.90	8.11	9.98
$30,000 under $40,000	3.39	6.76	6.82	18.53	3.12	6.31	3.12	6.31	3.12	6.30	2.95	5.72	5.57	7.32
$40,000 under $50,000	4.43	8.02	7.71	15.38	4.17	8.08	4.17	8.09	4.17	8.07	3.91	7.27	6.37	7.89
$50,000 under $75,000	1.89	4.20	3.75	13.60	1.80	3.93	1.80	3.93	1.80	3.93	1.69	3.51	3.12	3.84
$75,000 under $100,000	3.18	6.42	6.53	43.81	3.12	5.85	3.12	5.85	3.12	5.84	2.98	5.33	5.35	6.19
$100,000 under $200,000	1.32	4.01	3.02	9.33	1.31	3.00	1.31	3.00	1.31	3.01	1.22	2.73	2.50	2.90
$200,000 under $500,000	1.14	3.13	3.09	7.59	1.16	2.50	1.16	2.50	1.16	2.50	1.10	2.32	2.58	2.87
$500,000 under $1,000,000	.10	.41	.25	.58	.10	.24	.10	.24	.10	.24	.10	.23	.23	.24
$1,000,000 or more	.18	.43	.57	4.90	.18	.37	.18	.37	.18	.37	.18	.37	.48	.52
Total nontaxable returns	**3.86**	**6.90**	**9.22**	**18.70**	**3.79**	**4.44**	**3.80**	**4.44**	**3.79**	**4.45**	**3.68**	**4.16**	**8.78**	**10.73**
All returns, summary:														
Under $5,000	5.46	9.87	12.79	24.71	5.33	5.26	5.34	5.24	5.33	5.31	5.17	5.09	13.50	16.83
$5,000 under $10,000	7.73	13.09	21.40	29.78	7.56	13.04	7.59	13.06	7.56	13.02	7.37	12.24	17.44	21.55
$10,000 under $15,000	11.22	12.57	28.33	49.37	11.14	12.48	11.18	12.49	11.14	12.51	10.96	11.87	23.70	28.76
$15,000 under $20,000	16.14	22.39	35.12	62.57	15.99	21.58	16.17	21.61	15.99	21.55	15.56	20.43	32.42	37.93
$20,000 or more	14.21	19.40	24.10	26.64	14.35	15.36	14.35	15.39	14.35	15.31	13.68	12.58	20.78	24.51

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Sales of property other than capital assets				Business and profession				Farm			
	Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**3.48**	**4.13**	**4.30**	**4.99**	**.43**	**.70**	**.97**	**1.47**	**3.23**	**3.89**	**2.71**	**3.03**
No adjusted gross income	12.45	8.71	12.39	11.55	8.04	6.34	3.59	3.35	26.16	24.77	7.54	5.96
$1 under $1,000	41.49	45.35	42.15	47.79	6.92	14.11	10.76	15.21	26.01	34.26	24.25	35.99
$1,000 under $2,000	51.88	51.94	26.18	40.04	6.17	8.91	10.63	16.26	30.48	34.12	22.71	25.72
$2,000 under $3,000	34.70	40.13	32.77	38.82	5.34	6.55	9.77	14.45	22.47	32.44	21.81	31.47
$3,000 under $4,000	26.48	36.30	30.11	35.70	4.84	6.05	9.11	14.23	20.71	29.55	19.98	28.11
$4,000 under $5,000	28.34	43.06	30.75	43.82	4.43	5.17	9.02	12.46	17.88	21.12	22.42	28.04
$5,000 under $6,000	29.76	43.06	31.29	36.73	4.40	5.36	8.57	12.67	18.79	21.74	20.10	21.46
$6,000 under $7,000	29.17	38.33	26.03	40.88	4.25	4.98	8.14	10.98	20.02	26.76	20.74	23.52
$7,000 under $8,000	29.42	32.71	26.87	37.87	4.44	5.39	8.24	12.61	16.71	19.03	18.80	19.91
$8,000 under $9,000	25.80	32.95	32.35	47.26	4.49	5.48	8.43	12.38	19.41	21.50	18.18	28.53
$9,000 under $10,000	24.19	34.83	25.15	39.93	4.51	5.30	8.37	12.31	21.42	24.85	21.01	23.88
$10,000 under $11,000	29.39	31.48	32.86	48.31	4.34	5.45	8.05	13.08	17.57	21.92	18.44	18.43
$11,000 under $12,000	25.03	31.85	29.85	44.19	4.49	5.71	7.46	13.07	19.18	23.66	17.45	23.20
$12,000 under $13,000	21.74	28.11	28.85	48.22	4.30	5.63	7.55	12.15	21.50	25.75	16.77	18.77
$13,000 under $14,000	22.30	30.54	28.64	31.44	4.47	5.84	7.50	11.22	20.61	29.60	16.87	22.70
$14,000 under $15,000	23.69	27.83	34.17	37.96	4.71	5.87	7.25	11.36	19.70	23.86	20.05	25.43
$15,000 under $16,000	21.64	26.41	28.02	29.55	4.59	6.22	7.54	12.63	20.66	27.07	15.78	21.94
$16,000 under $17,000	23.12	42.96	23.87	46.86	4.60	6.18	7.01	11.30	18.28	21.48	17.08	19.28
$17,000 under $18,000	23.13	48.07	31.29	38.24	4.70	6.70	7.62	11.16	20.52	24.60	19.12	20.92
$18,000 under $19,000	26.95	39.37	31.36	33.04	4.70	6.39	7.38	11.14	21.65	26.88	19.81	24.22
$19,000 under $20,000	27.54	37.57	39.83	45.37	4.58	6.33	7.01	10.83	20.64	28.15	24.02	25.77
$20,000 under $25,000	12.38	19.45	17.57	24.62	1.87	2.90	3.16	5.34	9.58	12.52	8.24	10.81
$25,000 under $30,000	13.34	16.42	16.89	22.90	2.21	3.36	3.47	5.33	13.09	18.27	9.65	11.76
$30,000 under $40,000	9.44	17.46	13.28	18.99	1.60	2.62	2.95	5.15	9.00	11.84	8.04	9.61
$40,000 under $50,000	13.13	18.42	18.99	28.05	2.62	3.51	4.37	6.80	14.03	20.14	11.39	11.56
$50,000 under $75,000	5.99	10.02	9.03	20.69	1.23	1.83	2.78	4.83	6.95	8.94	6.37	8.65
$75,000 under $100,000	9.00	14.04	12.48	18.10	2.68	3.33	4.99	7.13	11.36	16.17	9.32	9.91
$100,000 under $200,000	4.54	9.21	5.97	12.66	1.21	1.82	2.48	4.40	6.25	9.94	5.03	6.16
$200,000 under $500,000	3.93	8.70	5.16	10.01	1.94	2.95	2.85	4.05	7.09	12.46	4.24	5.88
$500,000 under $1,000,000	.35	2.65	.42	1.89	.26	.46	.32	.89	.60	1.06	.36	.79
$1,000,000 or more	.46	1.22	.60	1.78	.45	1.07	.53	1.07	.89	1.83	.50	.95
Taxable returns, total	**3.98**	**4.83**	**5.21**	**5.99**	**.55**	**.76**	**1.14**	**1.58**	**3.87**	**4.51**	**3.24**	**3.20**
No adjusted gross income	18.58	10.52	30.13	27.04	21.65	11.97	23.29	6.79	59.53	44.88	23.31	11.48
$1 under $1,000	81.96	64.97	.00	.00	97.87	97.87	62.57	76.06	.00	.00	99.48	98.87
$1,000 under $2,000	86.60	71.82	97.24	97.24	69.47	72.08	60.22	49.23	.00	.00	87.63	79.11
$2,000 under $3,000	96.83	98.77	87.75	95.70	35.67	31.51	69.16	67.32	.00	.00	99.80	99.80
$3,000 under $4,000	58.51	44.35	61.25	90.76	10.58	11.76	21.96	39.05	49.51	48.17	60.03	65.28
$4,000 under $5,000	62.78	81.61	54.48	75.13	7.42	8.47	14.97	23.12	47.50	54.80	82.99	57.55
$5,000 under $6,000	65.81	67.55	61.74	64.56	7.64	9.22	15.27	24.89	39.47	46.60	54.23	59.90
$6,000 under $7,000	52.96	44.57	57.14	72.17	6.53	7.79	13.46	19.15	34.14	45.27	29.13	32.47
$7,000 under $8,000	50.58	51.49	32.09	41.63	6.15	7.61	11.34	16.99	28.76	32.97	25.73	25.13
$8,000 under $9,000	33.85	37.10	42.25	56.78	5.66	6.94	11.08	14.61	26.31	29.48	23.97	27.81
$9,000 under $10,000	33.95	41.67	33.33	57.51	5.12	6.14	9.71	15.23	26.59	31.78	26.78	33.56
$10,000 under $11,000	35.15	35.51	43.66	47.01	4.79	6.04	8.89	15.01	21.92	31.41	22.35	21.96
$11,000 under $12,000	31.87	45.02	35.60	65.54	4.79	6.14	8.22	15.31	24.49	29.34	19.06	25.95
$12,000 under $13,000	25.91	35.81	30.80	55.69	4.53	6.01	8.24	12.90	25.51	32.68	18.29	20.93
$13,000 under $14,000	24.66	32.74	31.26	35.28	4.70	6.24	7.95	12.03	24.86	37.63	17.37	24.08
$14,000 under $15,000	28.59	32.73	40.45	44.81	4.94	6.21	7.60	12.31	23.51	30.47	21.54	28.50
$15,000 under $16,000	22.42	27.90	32.81	33.79	4.75	6.48	7.73	13.45	22.18	31.90	16.08	22.62
$16,000 under $17,000	25.08	36.42	25.85	52.57	4.76	6.49	7.19	11.69	22.13	26.83	17.86	21.31
$17,000 under $18,000	26.84	53.31	34.27	40.49	4.82	6.85	7.84	11.70	23.42	30.98	19.56	21.90
$18,000 under $19,000	28.76	40.86	32.89	37.92	4.82	6.63	7.53	11.43	23.76	30.22	20.06	24.65
$19,000 under $20,000	29.65	42.39	40.22	50.36	4.67	6.52	7.10	11.01	22.35	30.85	24.50	27.04
$20,000 under $25,000	13.02	22.60	18.36	24.88	1.91	2.97	3.20	5.39	10.09	13.72	8.44	10.47
$25,000 under $30,000	13.75	17.08	17.16	24.01	2.23	3.40	3.50	5.37	14.01	20.32	9.70	11.97
$30,000 under $40,000	9.57	18.13	13.52	20.82	1.62	2.66	2.97	5.23	9.21	12.26	8.09	10.02
$40,000 under $50,000	13.49	19.63	19.28	28.34	2.65	3.55	4.39	6.92	14.20	20.31	11.59	12.15
$50,000 under $75,000	6.07	10.14	9.04	21.19	1.23	1.84	2.79	4.86	6.99	8.92	6.45	8.89
$75,000 under $100,000	9.04	14.10	12.60	18.55	2.69	3.35	5.01	7.20	11.38	16.27	9.37	10.08
$100,000 under $200,000	4.55	9.24	6.00	13.22	1.21	1.82	2.48	4.41	6.27	10.00	5.04	6.18
$200,000 under $500,000	3.94	8.75	5.16	10.01	1.94	2.95	2.85	4.06	7.11	12.57	4.24	5.90
$500,000 under $1,000,000	.35	2.65	.42	1.89	.26	.45	.32	.89	.60	1.06	.36	.78
$1,000,000 or more	.47	1.22	.60	1.78	.45	1.08	.53	1.07	.89	1.83	.50	.96
Total nontaxable returns	**7.25**	**7.90**	**7.67**	**8.71**	**1.50**	**2.24**	**2.27**	**2.77**	**5.97**	**7.76**	**5.06**	**5.06**
All returns, summary:												
Under $5,000	10.16	9.07	9.87	10.59	2.28	3.14	2.79	3.20	9.84	13.22	6.05	5.68
$5,000 under $10,000	15.80	21.65	16.16	24.86	2.84	3.42	5.30	7.50	11.00	13.14	12.07	15.44
$10,000 under $15,000	18.05	21.77	26.49	32.86	6.01	7.07	9.08	12.24	15.06	16.89	19.69	20.79
$15,000 under $20,000	26.79	60.06	29.32	32.76	9.45	10.82	15.95	17.93	19.47	22.19	35.83	35.34
$20,000 or more	22.96	20.56	24.46	23.67	8.17	8.39	13.77	13.61	19.98	20.64	25.14	22.77

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Partnership										Estate or trust			
	Total income		Total loss		Additional first-year depreciation		Net profit		Net loss		Total income		Total loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	**2.07**	**2.07**	**2.03**	**1.67**	**6.26**	**13.98**	**2.30**	**2.25**	**2.28**	**1.76**	**3.59**	**4.00**	**11.27**	**12.80**
No adjusted gross income	12.75	9.21	10.14	4.41	34.37	50.32	19.54	12.31	10.58	4.48	27.92	19.44	34.25	15.44
$1 under $1,000	26.58	38.18	31.86	35.84	99.25	92.39	28.82	47.26	31.87	34.50	60.80	78.31	81.35	63.45
$1,000 under $2,000	28.20	26.71	35.32	33.42	85.66	81.10	28.28	28.35	37.08	34.18	27.66	32.52	70.72	67.16
$2,000 under $3,000	26.74	28.71	26.83	33.89	96.37	73.56	27.52	32.03	26.91	34.63	25.20	29.79	70.72	70.67
$3,000 under $4,000	23.74	26.80	31.11	38.22	94.79	75.09	24.10	25.59	34.73	40.77	32.13	35.63	99.92	7.85
$4,000 under $5,000	23.73	30.41	26.76	29.89	92.29	97.74	24.97	25.79	27.71	27.64	27.45	34.83	85.45	85.84
$5,000 under $6,000	21.52	30.79	25.61	27.69	81.36	98.54	22.93	31.99	26.56	28.24	30.03	34.21	95.14	95.14
$6,000 under $7,000	18.95	24.14	20.79	35.40	97.52	83.30	19.99	24.93	22.74	35.08	28.78	34.12	83.49	62.66
$7,000 under $8,000	19.17	23.20	27.96	35.67	97.12	99.64	19.78	23.42	28.92	36.55	34.82	37.82	99.89	99.89
$8,000 under $9,000	21.55	27.70	26.09	24.43	86.12	71.79	22.97	28.78	27.82	25.75	28.15	34.00	.00	.00
$9,000 under $10,000	22.19	26.53	31.40	40.15	69.29	71.66	22.27	26.96	32.82	40.33	25.45	36.18	59.03	91.45
$10,000 under $11,000	23.76	31.31	25.03	26.22	95.15	74.81	24.81	32.03	27.76	27.45	34.48	48.46	63.90	16.72
$11,000 under $12,000	20.43	28.45	24.53	28.60	52.06	59.86	20.86	29.40	26.62	30.88	30.77	38.10	93.96	69.97
$12,000 under $13,000	19.56	23.25	21.84	40.11	70.36	72.80	19.63	23.71	23.76	42.35	29.95	41.97	.00	.00
$13,000 under $14,000	22.14	26.91	23.94	41.08	61.38	63.46	24.03	29.08	25.92	30.36	26.02	41.38	92.44	91.03
$14,000 under $15,000	20.34	29.90	23.66	28.24	83.98	81.76	20.81	30.47	24.72	28.79	25.81	36.76	70.63	74.29
$15,000 under $16,000	20.01	30.39	23.80	31.69	70.02	85.58	20.02	32.01	27.97	33.62	29.30	31.83	97.77	97.77
$16,000 under $17,000	17.82	26.76	21.59	27.60	67.87	78.10	18.15	28.52	24.53	29.06	26.86	33.03	63.27	60.16
$17,000 under $18,000	21.29	32.64	26.35	39.05	65.01	61.91	22.61	34.11	26.75	29.27	25.59	31.04	97.96	96.52
$18,000 under $19,000	17.74	24.69	26.96	28.75	93.22	95.32	18.02	25.03	28.57	29.81	25.61	41.16	88.78	71.82
$19,000 under $20,000	19.55	24.70	20.62	29.72	54.75	58.24	19.94	24.85	22.08	30.82	27.38	40.17	57.38	91.60
$20,000 under $25,000	8.39	12.79	9.42	13.42	26.59	29.79	8.84	13.05	10.18	14.46	13.61	19.48	48.41	53.75
$25,000 under $30,000	8.67	14.54	9.43	15.26	32.14	45.03	9.21	14.17	10.10	13.87	15.86	21.95	38.33	52.03
$30,000 under $40,000	6.01	10.09	6.14	7.89	19.98	24.54	6.40	10.39	6.62	8.43	9.51	15.93	37.17	39.94
$40,000 under $50,000	6.54	10.94	6.29	8.54	18.82	26.59	7.23	11.72	6.90	8.12	12.07	21.13	46.43	46.34
$50,000 under $75,000	2.82	5.10	2.81	4.74	8.67	24.23	3.19	5.43	3.19	4.84	5.23	10.19	15.81	37.92
$75,000 under $100,000	3.96	7.09	3.91	5.58	11.22	19.60	4.57	7.21	4.48	5.43	8.11	15.15	23.10	29.60
$100,000 under $200,000	1.64	3.21	1.67	3.05	5.11	41.74	2.01	3.43	2.07	3.24	3.70	7.82	10.45	18.98
$200,000 under $500,000	1.42	2.93	1.39	3.19	4.39	27.00	1.91	3.18	1.81	3.10	3.02	8.13	8.92	20.13
$500,000 under $1,000,000	.12	.27	.12	.54	.35	5.18	.17	.30	.14	.74	.21	.46	.54	2.16
$1,000,000 or more	.22	.54	.21	.61	.59	1.92	.29	.58	.25	.78	.35	1.07	1.13	2.10
Taxable returns, total	**2.15**	**2.14**	**2.13**	**1.68**	**6.47**	**15.57**	**2.39**	**2.32**	**2.41**	**1.76**	**3.70**	**4.11**	**12.16**	**15.73**
No adjusted gross income	9.88	10.59	12.70	5.89	44.27	76.81	24.62	12.79	13.14	6.18	16.90	22.75	28.96	29.65
$1 under $1,000	65.80	58.64	91.90	64.03	.00	.00	.00	.00	91.90	67.06	.00	.00	.00	.00
$1,000 under $2,000	57.57	55.54	94.93	43.93	.00	.00	58.06	68.13	48.45	39.81	34.51	36.42	75.19	70.16
$2,000 under $3,000	73.33	58.59	74.27	57.71	93.01	96.07	73.75	83.92	74.27	61.37	32.68	38.29	.00	.00
$3,000 under $4,000	42.06	45.57	87.63	40.94	.00	.00	42.31	46.75	88.00	42.99	35.81	39.83	.00	.00
$4,000 under $5,000	40.96	60.12	39.83	58.14	89.33	92.73	41.04	50.89	43.41	33.67	33.32	40.96	.00	.00
$5,000 under $6,000	31.53	32.42	44.22	37.36	86.85	69.66	31.79	34.09	46.49	37.98	32.58	37.88	.00	.00
$6,000 under $7,000	27.76	35.64	29.33	49.43	.00	.00	28.38	40.26	31.41	53.64	31.25	37.67	83.49	62.66
$7,000 under $8,000	28.32	34.73	49.56	78.12	.00	.00	28.33	34.82	49.56	79.29	34.94	37.82	.00	.00
$8,000 under $9,000	29.84	46.10	36.13	33.97	84.89	84.89	30.44	46.20	37.87	34.09	29.63	37.82	.00	.00
$9,000 under $10,000	26.89	33.28	40.15	55.00	70.97	75.23	27.02	33.42	40.18	53.02	27.19	37.37	97.83	97.83
$10,000 under $11,000	26.85	34.53	29.28	30.85	97.49	88.91	26.99	34.86	32.62	31.59	39.82	51.28	14.29	14.29
$11,000 under $12,000	23.72	33.67	31.27	35.01	88.38	89.67	24.00	34.06	32.40	36.19	33.11	40.73	99.87	99.87
$12,000 under $13,000	22.14	27.10	23.83	42.23	84.13	83.78	22.23	27.64	25.84	44.09	30.95	42.51	.00	.00
$13,000 under $14,000	23.23	28.89	26.19	45.93	69.05	67.31	25.21	31.55	28.45	34.67	26.07	41.39	92.44	91.03
$14,000 under $15,000	21.40	31.75	26.39	32.97	83.98	81.76	21.88	32.13	27.77	33.20	26.23	37.16	70.63	74.29
$15,000 under $16,000	21.51	34.74	27.39	36.40	99.88	99.88	21.53	35.53	31.51	38.22	29.34	31.84	.00	.00
$16,000 under $17,000	18.77	28.43	23.31	33.93	71.44	69.87	19.09	29.43	26.66	35.59	27.52	34.12	63.29	76.24
$17,000 under $18,000	23.98	28.69	29.09	34.68	70.79	91.88	24.48	29.02	29.64	35.04	26.52	32.98	99.41	97.65
$18,000 under $19,000	18.69	26.32	28.36	32.17	98.99	98.99	18.94	26.72	29.14	33.31	25.62	41.17	88.78	71.82
$19,000 under $20,000	20.12	25.66	21.59	33.02	64.75	65.85	20.48	25.78	23.30	34.59	27.39	40.58	57.55	91.86
$20,000 under $25,000	8.68	13.29	10.08	14.49	27.75	30.72	9.05	13.52	10.98	15.63	13.73	19.74	57.43	84.68
$25,000 under $30,000	8.81	14.67	9.56	16.05	32.51	45.67	9.31	14.26	10.25	14.64	15.97	22.19	38.33	52.03
$30,000 under $40,000	6.08	10.23	6.25	8.26	20.58	24.39	6.46	10.51	6.72	8.85	9.58	16.13	41.20	45.31
$40,000 under $50,000	6.60	11.08	6.37	8.84	19.06	25.26	7.29	11.85	6.99	8.32	12.15	21.37	46.69	46.37
$50,000 under $75,000	2.83	5.14	2.82	4.83	8.79	24.73	3.19	5.46	3.21	4.92	5.24	10.21	16.01	38.23
$75,000 under $100,000	3.97	7.11	3.93	5.62	11.28	19.70	4.57	7.23	4.50	5.46	8.11	15.16	23.82	32.22
$100,000 under $200,000	1.64	3.22	1.67	3.06	5.11	41.74	2.01	3.43	2.08	3.26	3.71	7.86	10.45	18.98
$200,000 under $500,000	1.42	2.93	1.39	3.20	4.39	27.05	1.91	3.18	1.81	3.11	3.02	8.13	8.93	20.18
$500,000 under $1,000,000	.12	.27	.12	.54	.35	5.18	.17	.30	.14	.74	.21	.46	.54	2.16
$1,000,000 or more	.22	.54	.21	.61	.59	1.92	.29	.58	.25	.78	.35	1.07	1.13	2.10
Total nontaxable returns	**6.86**	**7.78**	**6.41**	**4.74**	**19.32**	**18.42**	**7.66**	**9.13**	**6.77**	**4.76**	**14.97**	**14.69**	**29.93**	**16.27**
All returns, summary:														
Under $5,000	10.29	9.45	8.84	5.31	30.63	16.05	11.66	10.15	9.15	5.36	19.40	17.54	40.98	16.78
$5,000 under $10,000	13.16	15.68	15.38	21.71	47.26	57.20	14.24	15.76	16.31	20.77	36.80	40.59	82.96	59.64
$10,000 under $15,000	21.74	24.25	20.19	22.61	40.00	54.95	23.34	25.87	22.93	25.15	44.81	64.54	62.75	96.80
$15,000 under $20,000	25.14	30.03	26.76	26.09	45.34	53.65	27.31	35.19	30.60	25.89	50.58	48.22	56.79	54.21
$20,000 or more	17.43	22.37	14.04	13.53	39.78	51.50	21.62	26.86	15.58	14.47	49.18	37.57	38.52	45.73

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate or trust—Continued				Small Business Corporation								Unemployment compensation			
	Net income		Net loss		Total income		Total loss		Net profit		Net loss		Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**3.60**	**4.00**	**12.25**	**14.06**	**4.67**	**3.76**	**4.86**	**4.96**	**4.78**	**3.86**	**5.01**	**5.18**	**1.35**	**2.14**	**2.54**	**3.74**
No adjusted gross income	28.29	20.12	35.43	15.52	30.73	13.12	14.76	9.46	39.39	16.28	14.95	9.64	18.88	23.90	.00	.00
$1 under $1,000	60.80	78.31	81.35	63.45	92.88	92.88	53.69	54.57	.00	.00	53.69	54.59	12.76	15.97	.00	.00
$1,000 under $2,000	27.73	32.79	70.76	66.44	49.78	80.41	57.53	41.96	50.40	80.47	57.53	42.04	9.71	12.77	99.97	99.97
$2,000 under $3,000	25.20	29.80	99.08	99.08	49.98	55.21	44.50	44.69	50.09	55.51	44.50	44.78	7.85	11.33	99.97	99.97
$3,000 under $4,000	32.13	35.64	99.92	7.97	61.53	61.44	48.52	50.81	61.53	61.44	48.52	50.81	7.26	10.93	.00	.00
$4,000 under $5,000	27.45	34.83	85.45	85.84	67.56	74.43	67.13	71.43	67.56	74.43	67.13	71.43	7.06	11.55	99.98	99.98
$5,000 under $6,000	30.03	34.21	95.14	95.14	61.92	62.77	43.28	67.62	62.10	63.29	43.28	67.72	6.38	9.42	50.17	55.04
$6,000 under $7,000	28.78	34.12	83.49	62.66	51.45	62.68	46.35	61.69	51.45	62.68	46.35	61.69	6.88	10.43	83.76	79.71
$7,000 under $8,000	34.82	37.82	99.89	99.89	49.14	73.90	52.38	65.12	49.14	73.90	52.38	65.12	6.76	10.72	54.42	60.61
$8,000 under $9,000	28.15	34.00	.00	.00	54.64	69.19	35.00	44.56	54.68	69.30	35.00	44.57	7.55	11.59	99.98	99.98
$9,000 under $10,000	25.45	36.18	59.03	91.45	50.13	58.72	55.07	71.35	50.13	58.72	55.07	71.35	7.64	11.27	.00	.00
$10,000 under $11,000	34.49	48.46	63.90	16.73	53.71	61.63	41.08	45.97	53.71	61.63	41.08	45.97	8.05	12.44	.00	.00
$11,000 under $12,000	30.77	38.10	93.96	69.97	57.65	49.45	43.32	52.94	59.59	53.19	43.32	53.17	7.49	10.15	96.87	99.76
$12,000 under $13,000	29.95	41.97	.00	.00	54.98	75.21	45.46	47.13	56.55	86.03	45.46	42.56	7.38	11.77	40.92	47.76
$13,000 under $14,000	26.02	41.38	92.44	91.03	49.58	57.73	44.44	47.01	49.58	57.73	44.44	47.01	7.99	12.71	71.80	74.41
$14,000 under $15,000	25.81	36.76	70.63	74.29	53.47	73.61	41.88	39.18	62.54	73.98	41.88	39.20	7.92	12.28	45.20	64.00
$15,000 under $16,000	29.34	31.84	97.77	97.77	47.48	49.20	45.59	56.62	47.48	49.20	45.59	56.62	7.94	11.04	49.39	49.52
$16,000 under $17,000	27.40	33.71	99.66	4.52	42.56	51.14	35.80	34.78	44.25	52.22	35.94	35.10	7.88	12.05	43.29	51.13
$17,000 under $18,000	25.60	30.87	94.59	94.59	38.59	46.28	44.15	51.71	38.76	46.33	44.16	51.82	7.91	11.11	53.77	61.21
$18,000 under $19,000	25.61	41.16	88.78	71.82	42.20	66.74	69.43	61.88	42.20	66.74	69.43	61.88	7.70	11.15	28.20	34.55
$19,000 under $20,000	27.38	40.30	57.47	91.85	43.94	58.32	42.05	43.45	43.95	58.33	42.05	43.46	8.77	14.07	25.03	45.93
$20,000 under $25,000	13.67	19.58	45.79	55.62	14.88	21.16	17.51	28.54	15.28	21.95	17.60	28.84	4.01	6.62	7.25	12.88
$25,000 under $30,000	15.86	21.95	42.13	52.46	17.82	22.98	18.84	29.21	17.83	22.95	19.06	29.62	4.97	8.73	4.97	7.06
$30,000 under $40,000	9.52	15.78	40.50	41.94	12.88	21.06	14.53	17.14	12.98	21.12	14.89	17.68	3.97	6.58	3.97	5.92
$40,000 under $50,000	12.10	21.19	39.25	49.54	17.01	20.48	17.04	17.78	17.19	20.72	17.23	17.78	8.05	11.44	8.05	11.44
$50,000 under $75,000	5.25	10.21	17.80	39.01	6.37	9.21	7.57	13.51	6.52	9.32	7.96	14.53	7.09	10.68	7.09	10.68
$75,000 under $100,000	8.13	15.19	23.78	30.81	9.33	14.44	10.81	14.10	9.63	14.61	11.42	14.54	23.97	27.98	23.97	27.98
$100,000 under $200,000	3.73	7.73	11.70	20.76	4.24	6.65	5.08	8.50	4.38	6.82	5.39	8.90	15.14	20.92	15.14	20.92
$200,000 under $500,000	3.05	8.15	10.25	23.00	3.48	6.05	3.91	7.63	3.62	5.96	4.30	7.12	22.86	28.63	22.86	28.63
$500,000 under $1,000,000	.21	.46	.66	2.58	.24	.39	.26	.76	.25	.40	.30	.83	1.66	3.18	1.66	3.18
$1,000,000 or more	.35	1.07	.85	1.90	.46	.87	.37	1.62	.51	.86	.37	1.42	2.21	3.43	2.21	3.43
Taxable returns, total	**3.71**	**4.12**	**13.33**	**17.71**	**4.81**	**3.86**	**5.41**	**4.96**	**4.91**	**3.94**	**5.62**	**5.21**	**1.49**	**2.39**	**2.55**	**3.75**
No adjusted gross income	17.28	22.95	32.89	30.32	20.48	13.77	20.46	13.69	24.92	15.74	21.45	14.00	83.85	91.94	.00	.00
$1 under $1,000	.00	.00	.00	.00	.00	.00	94.67	94.67	.00	.00	94.67	94.67	.00	.00	.00	.00
$1,000 under $2,000	34.63	36.93	75.19	69.51	57.73	67.75	89.42	96.53	57.73	67.75	89.42	96.53	.00	.00	.00	.00
$2,000 under $3,000	32.68	38.29	.00	.00	70.62	82.15	94.69	36.10	70.94	83.49	94.69	36.43	99.98	99.98	.00	.00
$3,000 under $4,000	35.81	39.84	.00	.00	70.60	63.83	97.98	97.98	70.60	63.83	97.98	97.98	10.72	15.66	.00	.00
$4,000 under $5,000	33.32	40.96	.00	.00	69.92	77.70	99.62	99.83	69.92	77.70	99.62	99.83	9.16	15.20	99.98	99.98
$5,000 under $6,000	32.58	37.88	.00	.00	69.48	69.18	63.69	62.42	69.72	69.81	63.69	62.84	8.42	13.61	50.17	55.04
$6,000 under $7,000	31.25	37.67	83.49	62.66	73.93	71.38	97.16	84.98	73.93	71.38	97.16	84.98	8.79	13.79	83.76	79.71
$7,000 under $8,000	34.94	37.82	.00	.00	59.09	77.71	.00	.00	59.09	77.71	.00	.00	8.36	12.51	54.42	60.61
$8,000 under $9,000	29.63	37.82	.00	.00	67.54	82.57	46.51	46.08	67.54	82.57	46.51	46.08	8.49	12.81	.00	.00
$9,000 under $10,000	27.19	37.37	97.83	97.83	53.02	72.58	63.69	72.10	53.02	72.58	63.69	72.10	7.92	11.75	.00	.00
$10,000 under $11,000	39.82	51.28	14.29	14.29	65.80	68.70	43.91	52.98	65.80	68.70	43.91	52.98	8.33	12.91	.00	.00
$11,000 under $12,000	33.11	40.73	99.87	99.87	70.19	68.72	60.07	56.66	70.19	68.72	60.07	56.66	7.61	10.33	96.87	99.76
$12,000 under $13,000	30.95	42.51	.00	.00	57.34	88.02	55.56	54.95	57.34	88.02	55.56	54.95	7.41	11.80	40.92	47.76
$13,000 under $14,000	26.07	41.39	92.44	91.03	56.82	61.48	70.52	60.45	56.82	61.48	70.52	60.45	8.10	12.83	71.80	74.41
$14,000 under $15,000	26.23	37.16	70.63	74.29	53.56	74.09	47.49	48.65	62.69	74.46	47.49	48.69	8.06	12.56	45.20	64.00
$15,000 under $16,000	29.34	31.84	.00	.00	47.49	49.21	62.44	56.59	47.49	49.21	62.44	56.59	8.00	11.15	49.39	49.52
$16,000 under $17,000	28.09	34.87	99.89	99.89	47.96	48.57	38.93	41.42	50.43	48.75	38.96	41.47	7.91	12.07	43.29	51.13
$17,000 under $18,000	26.53	32.81	94.59	94.59	38.59	46.29	47.30	42.44	38.76	46.33	47.31	42.58	7.94	11.14	53.77	61.21
$18,000 under $19,000	25.62	41.17	88.78	71.82	42.70	66.74	75.91	82.04	42.70	66.74	75.91	82.04	7.71	11.15	28.20	34.55
$19,000 under $20,000	27.39	40.58	57.55	91.86	48.78	63.94	53.17	42.57	48.79	63.95	53.17	42.60	8.78	14.08	25.03	45.93
$20,000 under $25,000	13.74	19.75	67.15	87.58	15.44	22.00	17.75	29.46	15.89	22.88	17.80	29.83	4.02	6.64	7.27	12.89
$25,000 under $30,000	15.97	22.20	42.13	52.46	18.29	23.57	18.91	29.89	18.30	23.55	19.11	30.32	4.98	8.77	4.98	7.08
$30,000 under $40,000	9.58	15.98	47.46	50.52	12.96	21.49	15.07	18.65	13.05	21.45	15.43	19.11	3.98	6.58	3.98	5.92
$40,000 under $50,000	12.18	21.43	39.65	49.58	17.10	20.88	17.29	18.43	17.29	21.11	17.48	18.39	8.05	11.44	8.05	11.44
$50,000 under $75,000	5.26	10.23	18.09	39.34	6.41	9.31	7.66	14.08	6.57	9.41	8.07	15.17	7.09	10.68	7.09	10.68
$75,000 under $100,000	8.13	15.20	24.01	33.67	9.36	14.57	10.83	14.27	9.66	14.74	11.45	14.73	23.98	27.98	23.98	27.98
$100,000 under $200,000	3.74	7.77	11.71	20.76	4.25	6.67	5.11	7.54	4.39	6.84	5.42	7.79	15.14	20.92	15.14	20.92
$200,000 under $500,000	3.05	8.15	10.26	23.07	3.48	6.06	3.91	7.66	3.62	5.97	4.30	7.15	22.86	28.63	22.86	28.63
$500,000 under $1,000,000	.21	.46	.66	2.58	.24	.39	.26	.76	.25	.40	.30	.83	1.66	3.18	1.66	3.18
$1,000,000 or more	.35	1.07	.85	1.90	.46	.87	.37	1.63	.51	.86	.37	1.42	2.21	3.43	2.21	3.43
Total nontaxable returns	**15.08**	**14.97**	**30.32**	**15.91**	**19.37**	**16.35**	**10.74**	**9.24**	**20.57**	**18.83**	**10.82**	**9.40**	**3.31**	**4.83**	**41.35**	**41.34**
All returns, summary:																
Under $5,000	19.45	17.90	41.41	16.85	31.24	22.57	13.64	10.15	34.74	27.33	13.73	10.32	4.26	6.14	70.71	71.36
$5,000 under $10,000	36.80	40.59	82.96	59.64	49.37	61.72	30.40	53.09	49.38	61.75	30.40	53.09	5.67	8.38	99.98	99.98
$10,000 under $15,000	44.81	64.54	62.75	96.80	41.19	50.49	33.44	36.45	47.62	61.88	33.44	37.05	19.45	28.21	.00	.00
$15,000 under $20,000	51.40	48.95	78.15	56.86	64.21	72.37	36.60	35.08	64.84	74.56	36.81	35.36	45.58	60.63	.00	.00
$20,000 or more	52.18	38.96	38.88	43.87	34.90	27.36	34.33	24.61	35.74	29.13	36.11	25.35	41.44	54.66	53.42	51.51

Footnote(s) at end of table.

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Other income				Statutory adjustments									
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Employee business expenses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**1.74**	**3.14**	**4.00**	**2.90**	**.84**	**1.12**	**7.58**	**8.47**	**1.85**	**1.94**	**2.63**	**2.21**	**1.24**	**1.80**
No adjusted gross income	14.11	21.04	8.68	3.53	12.06	12.93	38.99	39.83	34.54	39.06	43.20	29.23	16.40	18.58
$1 under $1,000	27.03	34.01	30.66	25.51	16.54	25.74	27.43	28.46	79.45	52.27	72.41	79.65	34.01	59.10
$1,000 under $2,000	16.26	25.80	38.53	68.43	15.78	20.88	34.78	35.38	54.37	56.08	66.92	77.98	26.71	29.24
$2,000 under $3,000	16.80	23.46	42.36	48.63	12.78	18.09	31.05	31.53	55.29	60.23	70.01	77.18	20.72	25.95
$3,000 under $4,000	16.84	24.91	32.23	39.23	10.33	14.65	32.05	33.03	29.03	31.20	89.43	57.18	15.90	20.73
$4,000 under $5,000	14.40	20.30	35.97	38.18	9.35	12.97	25.24	25.82	39.58	31.99	41.17	43.80	15.02	17.00
$5,000 under $6,000	13.62	20.40	34.49	63.93	8.57	13.59	30.81	35.25	24.46	28.74	64.25	65.63	15.06	21.05
$6,000 under $7,000	13.51	24.42	40.50	50.83	8.00	12.04	31.61	33.18	26.63	31.49	58.15	53.14	12.22	17.37
$7,000 under $8,000	14.01	21.12	30.77	43.71	7.54	10.50	27.62	30.20	24.74	23.96	36.31	32.86	12.01	15.06
$8,000 under $9,000	13.26	21.40	25.29	31.96	6.82	10.43	26.38	27.30	20.39	22.43	41.52	50.55	10.22	14.98
$9,000 under $10,000	14.77	27.59	32.34	42.85	7.23	10.15	26.49	28.55	22.25	24.06	42.90	45.72	10.76	14.27
$10,000 under $11,000	13.04	23.80	24.90	42.11	7.56	10.79	31.52	33.94	19.18	21.54	42.50	47.44	10.95	14.70
$11,000 under $12,000	13.40	26.63	38.26	35.43	6.85	9.51	41.63	47.55	19.14	21.59	38.86	42.20	9.52	12.59
$12,000 under $13,000	13.13	28.01	35.42	57.97	6.50	8.67	47.36	52.04	18.10	19.03	25.12	26.75	8.69	12.01
$13,000 under $14,000	14.34	27.26	29.27	32.84	6.65	9.78	76.68	73.12	14.72	14.93	38.11	38.35	9.38	14.34
$14,000 under $15,000	13.96	24.35	35.36	41.46	6.41	9.30	54.78	54.39	17.19	19.40	28.16	33.99	8.63	13.38
$15,000 under $16,000	12.91	21.53	42.21	55.27	6.28	9.38	38.19	43.11	14.88	16.14	31.27	35.08	8.77	12.70
$16,000 under $17,000	11.93	24.93	32.27	35.26	5.97	9.05	63.80	70.97	14.02	15.53	25.31	28.61	8.25	12.38
$17,000 under $18,000	12.53	28.27	31.72	34.99	6.02	9.31	56.97	56.16	15.59	18.12	33.54	30.30	8.18	12.55
$18,000 under $19,000	11.91	30.64	28.47	49.48	5.71	9.16	47.29	53.43	14.03	16.24	23.99	25.01	8.04	13.21
$19,000 under $20,000	11.09	22.74	36.22	58.44	5.78	8.59	70.98	73.95	14.37	15.86	27.28	26.96	7.91	11.96
$20,000 under $25,000	5.25	10.88	17.37	24.42	2.55	3.77	70.76	94.58	5.75	6.35	11.03	11.43	3.48	5.31
$25,000 under $30,000	5.53	10.69	15.31	19.26	2.75	4.02	99.88	99.88	6.00	6.61	11.53	12.93	3.73	5.58
$30,000 under $40,000	4.22	10.85	11.34	15.33	1.93	2.95	71.05	73.61	4.06	4.47	8.05	9.15	2.73	4.40
$40,000 under $50,000	5.63	14.63	15.00	14.87	2.76	3.47	.00	.00	5.20	5.54	7.78	7.70	4.05	5.50
$50,000 under $75,000	3.17	7.68	7.99	10.66	1.40	2.33	.00	.00	2.72	3.11	3.41	3.76	2.39	4.13
$75,000 under $100,000	5.36	14.00	10.73	11.13	2.74	3.31	.00	.00	5.08	5.70	5.14	5.41	4.74	6.42
$100,000 under $200,000	2.59	6.81	5.89	9.36	1.32	2.46	.00	.00	2.96	3.38	2.74	2.99	2.68	5.63
$200,000 under $500,000	2.49	6.56	5.50	8.08	1.58	3.03	.00	.00	3.53	4.39	3.22	3.52	3.22	6.91
$500,000 under $1,000,000	.21	.92	.50	1.09	.18	.50	.00	.00	.34	.39	.29	.32	.36	.97
$1,000,000 or more	.31	.85	.80	1.63	.33	4.13	.00	.00	.52	.71	.64	.67	.60	8.09
Taxable returns, total	**1.84**	**3.36**	**4.81**	**4.29**	**.86**	**1.14**	**10.30**	**12.14**	**1.88**	**1.96**	**2.66**	**2.23**	**1.27**	**1.83**
No adjusted gross income	26.26	17.85	24.88	6.59	18.52	50.13	.00	.00	38.78	46.16	32.37	34.82	27.88	70.18
$1 under $1,000	94.67	94.67	63.63	82.58	94.67	94.67	.00	.00	.00	.00	.00	.00	.00	.00
$1,000 under $2,000	99.39	92.33	93.48	75.38	44.61	56.00	.00	.00	.00	.00	.00	.00	.00	.00
$2,000 under $3,000	59.91	64.14	.00	.00	41.87	53.98	.00	.00	73.66	69.07	.00	.00	99.01	84.32
$3,000 under $4,000	26.86	39.51	47.44	46.38	15.54	24.12	.00	.00	43.29	45.47	89.43	57.18	22.07	30.32
$4,000 under $5,000	21.83	28.63	52.77	53.48	13.56	19.57	69.87	69.83	65.19	63.33	99.91	99.91	20.54	24.31
$5,000 under $6,000	19.23	24.96	42.74	56.75	11.24	16.66	43.05	42.07	36.34	38.21	90.31	92.44	21.03	27.90
$6,000 under $7,000	19.90	38.82	54.89	97.09	10.39	15.83	38.33	39.82	36.85	41.78	76.38	68.69	16.25	24.67
$7,000 under $8,000	18.64	30.82	47.17	51.27	8.87	12.40	31.05	34.32	31.40	30.85	40.50	41.53	14.62	18.08
$8,000 under $9,000	15.53	26.56	31.78	39.63	7.46	12.02	30.23	31.29	22.64	24.32	62.13	70.99	11.34	17.27
$9,000 under $10,000	16.34	29.52	41.02	54.11	7.62	10.95	29.71	32.47	23.28	24.31	48.63	46.66	11.56	15.53
$10,000 under $11,000	13.73	24.76	26.99	40.73	8.00	11.70	31.52	33.94	20.21	22.45	42.91	48.36	11.67	16.16
$11,000 under $12,000	13.75	26.85	44.87	47.13	7.04	9.88	41.63	47.55	20.33	22.89	40.81	45.52	9.68	12.86
$12,000 under $13,000	13.63	29.23	42.05	60.76	6.62	8.87	47.36	52.04	18.63	19.46	27.42	30.39	8.78	12.24
$13,000 under $14,000	14.62	28.63	29.74	33.21	6.75	9.99	76.68	73.12	15.00	15.26	33.63	39.18	9.49	14.60
$14,000 under $15,000	14.63	22.66	36.15	51.09	6.55	9.65	54.78	54.39	17.39	19.70	33.45	39.26	8.82	13.85
$15,000 under $16,000	13.17	22.04	42.90	57.52	6.40	9.67	38.19	43.11	15.49	16.67	31.27	35.08	8.97	13.13
$16,000 under $17,000	12.38	26.38	32.54	40.38	6.08	9.21	63.80	70.97	14.31	15.88	26.42	30.60	8.36	12.53
$17,000 under $18,000	12.72	30.06	34.41	39.33	6.10	9.48	56.97	56.16	15.90	18.51	35.37	32.60	8.26	12.62
$18,000 under $19,000	12.15	32.02	28.50	50.93	5.79	9.36	47.29	53.43	14.51	16.71	24.20	25.61	8.09	13.45
$19,000 under $20,000	11.21	23.26	35.73	49.81	5.84	8.62	70.98	73.95	14.51	15.95	27.33	27.10	8.00	12.12
$20,000 under $25,000	5.30	10.80	18.14	28.39	2.57	3.80	70.76	94.58	5.78	6.39	11.26	11.63	3.50	5.33
$25,000 under $30,000	5.54	10.78	15.95	20.59	2.76	4.05	99.88	99.88	6.01	6.62	11.68	13.09	3.73	5.60
$30,000 under $40,000	4.24	11.02	11.46	16.20	1.94	2.98	71.05	73.61	4.07	4.48	8.08	9.19	2.73	4.42
$40,000 under $50,000	5.66	14.79	15.12	15.60	2.77	3.50	.00	.00	5.21	5.55	7.78	7.70	4.07	5.53
$50,000 under $75,000	3.18	7.77	8.07	10.93	1.40	2.35	.00	.00	2.72	3.12	3.40	3.76	2.39	4.15
$75,000 under $100,000	5.39	14.11	10.92	11.46	2.75	3.34	.00	.00	5.09	5.70	5.15	5.42	4.74	6.43
$100,000 under $200,000	2.59	6.87	5.93	9.51	1.33	2.47	.00	.00	2.96	3.38	2.74	3.00	2.68	5.65
$200,000 under $500,000	2.49	6.59	5.50	8.14	1.58	3.04	.00	.00	3.53	4.39	3.22	3.52	3.23	6.93
$500,000 under $1,000,000	.21	.92	.50	1.09	.18	.50	.00	.00	.34	.39	.29	.32	.36	.97
$1,000,000 or more	.31	.85	.80	1.63	.33	4.13	.00	.00	.52	.71	.64	.67	.60	8.09
Total nontaxable returns	**5.52**	**8.75**	**7.19**	**3.71**	**3.80**	**5.02**	**11.22**	**11.70**	**11.52**	**13.25**	**15.57**	**16.44**	**6.02**	**8.39**
All returns, summary														
Under $5,000	7.57	12.45	8.10	3.81	5.78	7.85	12.69	13.01	20.86	24.07	25.90	25.35	9.68	14.30
$5,000 under $10,000	9.87	15.12	21.64	30.01	6.64	9.54	24.11	25.56	20.02	24.24	32.86	31.06	9.78	13.55
$10,000 under $15,000	21.54	43.54	28.75	37.90	13.27	16.13	.00	.00	30.44	31.11	38.80	40.84	20.12	22.99
$15,000 under $20,000	26.80	28.70	64.06	54.70	15.16	20.85	.00	.00	28.85	34.98	52.52	45.22	22.37	29.71
$20,000 or more	20.49	27.93	27.67	17.28	11.30	11.19	.00	.00	29.53	31.10	28.92	32.49	19.74	25.49

Footnote(s) at end of table

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—Continued								Income earned abroad					
	Moving expenses		Forfeited interest penalty		Alimony paid		Deduction for expense of living abroad		Total		Amount excluded		In adjusted gross income[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns, total	**2.81**	**3.30**	**2.33**	**3.97**	**4.33**	**4.03**	**4.00**	**4.54**	**4.04**	**2.73**	**12.96**	**13.16**	**4.28**	**3.17**
No adjusted gross income	29.92	44.62	20.81	23.23	24.05	19.57	64.12	56.12	31.72	32.43	35.54	39.20	68.14	71.77
$1 under $1,000	52.87	59.39	33.30	42.44	69.11	71.30	49.48	56.48	33.86	36.21	45.22	48.30	50.11	60.02
$1,000 under $2,000	52.99	44.44	26.24	38.93	70.24	93.64	50.91	66.63	45.89	56.87	99.94	99.94	45.89	62.89
$2,000 under $3,000	35.52	60.06	23.72	32.35	52.87	54.30	42.22	45.30	35.28	39.42	99.94	99.94	39.08	39.81
$3,000 under $4,000	28.14	33.22	19.91	31.06	55.63	84.77	67.80	67.98	43.89	51.39	99.91	99.91	56.11	93.11
$4,000 under $5,000	25.15	35.63	18.38	22.99	51.25	46.66	59.01	65.00	50.20	55.44	69.04	69.48	70.88	68.44
$5,000 under $6,000	21.16	26.46	14.82	21.70	61.31	61.61	60.04	66.75	51.50	55.15	.00	.00	51.50	51.93
$6,000 under $7,000	23.66	32.24	15.23	25.83	50.37	46.05	51.16	59.27	41.92	44.97	99.90	99.90	41.92	43.57
$7,000 under $8,000	18.40	24.96	14.87	20.46	50.91	57.37	44.51	54.14	44.15	43.40	.00	.00	46.41	48.70
$8,000 under $9,000	17.61	30.75	13.91	26.40	48.25	51.67	49.22	48.14	39.42	38.35	99.91	99.91	43.02	43.10
$9,000 under $10,000	17.72	25.09	14.44	22.36	44.34	52.24	60.35	82.23	44.94	54.67	99.93	99.93	44.94	52.33
$10,000 under $11,000	19.82	22.23	19.30	25.07	38.18	46.60	46.57	65.93	39.00	45.99	71.37	74.25	39.01	44.71
$11,000 under $12,000	19.40	25.44	14.22	24.51	31.45	38.14	60.99	68.22	57.54	51.15	99.71	99.71	57.54	52.65
$12,000 under $13,000	16.95	20.74	15.60	22.77	43.25	44.47	73.74	86.49	54.12	55.04	83.27	75.23	54.12	57.13
$13,000 under $14,000	17.00	21.35	15.18	22.41	35.58	34.48	.00	.00	98.42	99.20	99.47	99.47	98.42	99.32
$14,000 under $15,000	16.35	18.27	15.04	24.61	37.86	47.11	72.01	71.43	58.72	58.90	99.87	99.87	58.72	59.53
$15,000 under $16,000	16.15	23.32	16.32	28.48	38.52	37.35	99.91	99.91	71.75	84.93	99.87	99.87	99.87	99.87
$16,000 under $17,000	15.96	21.10	16.58	32.02	28.85	35.87	49.81	55.51	49.81	52.94	.00	.00	49.81	54.03
$17,000 under $18,000	17.33	25.72	14.70	23.72	28.44	30.09	45.08	55.45	42.18	36.89	59.84	62.47	42.18	38.42
$18,000 under $19,000	15.30	19.89	14.25	27.48	33.46	41.31	49.86	58.16	49.16	57.38	98.61	98.61	57.08	62.33
$19,000 under $20,000	16.38	20.62	14.37	20.94	27.25	33.37	57.38	57.71	53.43	50.41	99.71	99.71	53.43	50.31
$20,000 under $25,000	7.97	10.87	7.32	14.78	13.59	15.67	36.58	38.46	34.82	30.29	50.24	53.19	34.95	34.22
$25,000 under $30,000	8.92	10.90	7.59	14.26	13.46	15.81	30.38	30.37	24.45	23.40	37.06	38.42	24.45	26.21
$30,000 under $40,000	7.07	9.00	5.63	10.88	10.85	13.51	16.37	16.42	14.91	15.04	32.82	41.05	15.19	17.19
$40,000 under $50,000	9.08	10.09	7.62	13.73	12.99	13.91	14.98	14.33	13.89	12.77	32.87	34.61	13.89	13.57
$50,000 under $75,000	5.76	7.68	4.27	8.44	6.87	9.31	8.13	9.19	7.64	8.11	26.18	31.65	7.74	8.42
$75,000 under $100,000	9.94	10.57	8.64	15.93	10.09	10.62	10.13	9.50	9.70	8.99	39.97	38.67	9.79	9.32
$100,000 under $200,000	6.63	8.63	4.74	10.14	5.38	6.79	5.04	6.84	4.88	5.08	44.83	48.56	4.91	5.13
$200,000 under $500,000	8.74	12.71	5.49	9.87	4.91	6.03	6.65	9.04	6.80	7.77	.00	.00	6.90	7.92
$500,000 under $1,000,000	1.85	1.41	.56	.62	.46	.82	7.63	9.86	7.35	9.53	9.13	9.13	7.46	9.61
$1,000,000 or more	1.69	2.11	.76	1.94	.51	.77	15.53	17.06	14.23	22.54	.00	.00	15.91	22.69
Taxable returns, total	**2.90**	**3.39**	**2.42**	**4.16**	**4.48**	**4.17**	**5.51**	**5.67**	**6.04**	**3.44**	**15.19**	**15.66**	**5.93**	**3.67**
No adjusted gross income	7.11	14	52.77	28.87	30.90	40.55	.00	.00	.00	.00	.00	.00	.00	.00
$1 under $1,000	.00	.00	.00	.00	94.67	94.67	.00	.00	.00	.00	.00	.00	.00	.00
$1,000 under $2,000	.00	.00	44.76	60.03	98.60	98.60	.00	.00	.00	.00	.00	.00	.00	.00
$2,000 under $3,000	99.88	99.88	45.84	67.16	97.55	97.55	.00	.00	.00	.00	.00	.00	.00	.00
$3,000 under $4,000	36.59	42.67	30.69	53.18	66.76	63.75	99.94	99.94	72.57	86.06	99.91	99.91	99.94	99.94
$4,000 under $5,000	31.66	43.76	22.84	28.64	85.02	89.71	.00	.00	99.72	97.74	99.93	99.93	99.72	93.57
$5,000 under $6,000	24.83	33.28	18.68	24.85	69.19	66.40	.00	.00	99.94	99.94	.00	.00	99.94	99.94
$6,000 under $7,000	26.61	35.33	20.00	33.32	99.89	99.89	99.94	99.94	99.94	99.94	.00	.00	99.94	99.94
$7,000 under $8,000	21.07	28.62	17.07	23.17	59.91	72.47	49.24	62.63	47.49	47.94	.00	.00	52.04	55.62
$8,000 under $9,000	19.42	35.64	14.48	27.83	58.22	47.46	71.86	70.67	57.96	56.81	99.91	99.91	57.96	58.99
$9,000 under $10,000	18.73	27.20	14.57	22.46	46.69	52.85	60.38	82.26	51.01	61.64	99.93	99.93	51.01	60.97
$10,000 under $11,000	21.11	24.24	20.18	25.47	41.86	47.50	50.67	70.80	40.93	51.33	71.37	74.25	40.95	48.67
$11,000 under $12,000	20.26	27.74	14.36	24.78	33.82	40.76	76.98	91.79	69.40	58.46	.00	.00	69.40	66.66
$12,000 under $13,000	17.26	21.16	15.89	23.38	44.55	45.72	73.84	86.65	54.17	55.08	83.27	75.23	54.17	57.19
$13,000 under $14,000	17.16	22.14	15.26	22.46	35.70	34.89	.00	.00	99.47	99.47	99.47	99.47	99.47	99.47
$14,000 under $15,000	16.76	18.30	15.11	25.02	39.35	49.25	99.86	99.86	70.63	72.60	99.87	99.87	70.63	70.98
$15,000 under $16,000	16.27	23.55	16.44	28.48	38.53	37.36	99.91	99.91	71.75	84.93	99.87	99.87	99.87	99.87
$16,000 under $17,000	16.07	21.58	16.75	33.76	30.19	36.88	71.37	97.16	71.37	92.86	.00	.00	71.37	89.68
$17,000 under $18,000	17.48	26.61	14.71	23.74	28.44	30.10	59.60	65.41	51.28	43.49	59.84	62.47	51.28	46.12
$18,000 under $19,000	15.57	20.50	14.41	28.14	33.59	41.37	49.86	58.16	49.16	57.38	98.61	98.61	57.08	62.33
$19,000 under $20,000	16.38	20.62	14.64	21.49	27.27	33.65	99.93	99.93	83.27	71.83	99.71	99.71	83.27	71.80
$20,000 under $25,000	8.03	11.00	7.37	14.84	13.79	15.87	43.83	44.26	38.97	33.89	50.24	53.19	39.14	39.39
$25,000 under $30,000	8.93	10.93	7.61	14.27	13.55	16.10	35.17	34.67	26.60	24.84	37.06	38.42	26.60	26.86
$30,000 under $40,000	7.10	9.06	5.64	10.88	10.89	13.65	21.30	20.18	19.43	19.51	34.24	42.80	19.99	23.11
$40,000 under $50,000	9.17	10.24	7.63	13.73	13.04	14.05	16.91	15.76	15.50	14.45	32.87	34.61	15.50	15.48
$50,000 under $75,000	5.82	7.74	4.28	8.48	6.90	9.38	8.19	9.79	7.68	8.01	26.18	31.65	7.78	8.15
$75,000 under $100,000	10.06	10.73	8.64	15.94	10.22	10.75	10.76	10.19	10.31	9.51	44.74	42.64	10.42	9.87
$100,000 under $200,000	6.71	8.70	4.75	10.15	5.40	6.83	5.30	7.13	5.17	5.36	44.83	48.56	5.19	5.40
$200,000 under $500,000	8.86	12.82	5.49	9.87	4.92	6.04	6.93	9.48	7.08	8.20	.00	.00	7.19	8.37
$500,000 under $1,000,000	1.85	1.41	.56	.62	.46	.82	7.63	9.86	7.35	9.53	9.13	9.13	7.46	9.61
$1,000,000 or more	1.69	2.11	.76	1.94	.51	.77	15.53	17.06	15.03	24.63	.00	.00	16.92	24.82
Total nontaxable returns	**11.15**	**14.11**	**8.72**	**12.81**	**16.26**	**16.05**	**10.87**	**12.19**	**8.75**	**9.22**	**24.24**	**25.82**	**10.37**	**11.36**
All returns, summary:														
Under $5,000	18.46	29.58	12.38	17.61	21.18	19.56	19.74	24.67	13.99	17.89	25.77	27.76	19.92	43.11
$5,000 under $10,000	18.27	25.79	14.05	20.80	33.67	43.10	33.00	37.83	27.63	29.17	99.90	99.90	28.83	29.69
$10,000 under $15,000	32.55	31.45	40.45	62.11	54.57	60.98	58.77	61.18	54.97	51.29	99.71	99.71	54.97	51.76
$15,000 under $20,000	54.78	48.47	47.28	60.76	94.20	84.37	41.47	46.10	41.47	41.47	.00	.00	41.47	41.19
$20,000 or more	30.52	29.25	39.78	54.05	46.38	27.83	16.78	14.89	15.98	13.32	69.26	72.28	15.98	13.76

[1]Total income earned abroad minus deduction for expense of living abroad (column 135) minus excluded earned income (column 139) minus (for prior-year delinquent returns only) exempt income earned abroad.

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	All returns (number)	Total tax liability		Total income tax		Income tax before credits		Tax credits				Income tax after credits	
								Total		Foreign tax credit			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**.02**	**.18**	**.16**	**.19**	**.16**	**.18**	**.15**	**.71**	**1.14**	**4.09**	**3.40**	**.19**	**.16**
No adjusted gross income	3.64	8.59	5.71	12.35	5.79	64.12	48.24	76.45	57.88	.00	.00	66.11	55.65
$1 under $1,000	2.40	12.18	18.90	85.19	65.75	99.97	99.97	.00	.00	.00	.00	99.97	99.97
$1,000 under $2,000	1.98	7.19	9.40	11.99	14.59	12.01	14.28	99.93	99.60	99.98	99.98	12.01	14.26
$2,000 under $3,000	1.95	6.80	8.92	11.75	13.37	11.79	13.96	76.84	81.50	.00	.00	11.79	13.95
$3,000 under $4,000	2.06	2.95	3.97	3.09	4.39	3.05	4.33	13.95	16.48	.00	.00	3.09	4.39
$4,000 under $5,000	2.10	2.58	3.06	2.65	3.25	2.55	3.15	8.20	10.36	64.13	73.43	2.65	3.25
$5,000 under $6,000	2.07	2.57	2.77	2.63	2.89	2.45	2.74	6.03	7.31	60.13	66.89	2.63	2.89
$6,000 under $7,000	2.08	2.49	2.67	2.57	2.78	2.34	2.59	5.13	6.46	55.86	63.09	2.57	2.78
$7,000 under $8,000	2.09	2.35	2.61	2.42	2.72	2.23	2.52	4.25	5.19	56.02	60.26	2.42	2.72
$8,000 under $9,000	2.16	2.29	2.59	2.35	2.69	2.23	2.55	3.98	4.56	44.04	42.42	2.35	2.69
$9,000 under $10,000	2.21	2.27	2.49	2.30	2.58	2.26	2.51	3.89	5.48	50.80	58.40	2.30	2.58
$10,000 under $11,000	2.04	2.07	2.26	2.10	2.33	2.08	2.30	5.59	8.72	48.59	56.00	2.10	2.34
$11,000 under $12,000	2.16	2.18	2.38	2.20	2.44	2.18	2.41	5.79	8.54	38.72	67.96	2.20	2.44
$12,000 under $13,000	2.17	2.19	2.38	2.21	2.45	2.19	2.41	5.58	7.85	53.55	67.25	2.21	2.45
$13,000 under $14,000	2.24	2.26	2.42	2.27	2.48	2.25	2.45	5.59	8.21	65.40	57.36	2.28	2.49
$14,000 under $15,000	2.36	2.38	2.55	2.40	2.62	2.38	2.58	5.75	9.76	41.85	60.63	2.40	2.62
$15,000 under $16,000	2.14	2.15	2.31	2.16	2.36	2.15	2.33	5.21	8.30	43.91	61.80	2.16	2.36
$16,000 under $17,000	2.23	2.24	2.40	2.25	2.46	2.23	2.43	5.27	9.03	42.24	51.27	2.25	2.46
$17,000 under $18,000	2.28	2.29	2.44	2.30	2.49	2.29	2.46	5.23	8.11	45.89	53.03	2.30	2.49
$18,000 under $19,000	2.31	2.32	2.46	2.33	2.51	2.32	2.48	5.43	9.53	86.63	99.65	2.33	2.51
$19,000 under $20,000	2.36	2.37	2.52	2.38	2.57	2.37	2.55	5.12	8.04	45.54	51.71	2.38	2.57
$20,000 under $25,000	.82	.82	.91	.83	.92	.82	.91	2.14	4.16	19.82	25.67	.83	.92
$25,000 under $30,000	1.12	1.12	1.19	1.12	1.20	1.12	1.19	2.32	4.93	22.36	43.42	1.12	1.20
$30,000 under $40,000	.63	.63	.70	.63	.71	.63	.70	1.61	3.97	11.51	15.91	.63	.71
$40,000 under $50,000	1.55	1.55	1.61	1.55	1.63	1.55	1.61	2.50	5.23	13.73	16.58	1.55	1.63
$50,000 under $75,000	.57	.57	.66	.57	.66	.57	.65	1.19	3.81	5.63	9.94	.57	.67
$75,000 under $100,000	1.86	1.86	1.96	1.87	1.98	1.87	1.95	2.36	5.38	7.94	11.16	1.87	1.98
$100,000 under $200,000	.44	.45	.61	.45	.61	.45	.60	.90	3.32	3.57	6.40	.45	.62
$200,000 under $500,000	.58	.58	.75	.58	.75	.59	.74	.85	3.36	3.01	6.89	.59	.76
$500,000 under $1,000,000	.08	.08	.09	.08	.09	.08	.09	.09	.99	.31	3.19	.08	.08
$1,000,000 or more	.16	.16	.38	.16	.38	.16	.38	.17	1.09	.39	3.44	.16	.39
Taxable returns, total	**.19**	**.19**	**.16**	**.19**	**.16**	**.19**	**.15**	**.74**	**1.16**	**4.49**	**3.67**	**.19**	**.16**
No adjusted gross income	12.35	12.35	5.70	12.35	5.79	64.40	48.35	77.69	58.76	.00	.00	66.11	55.65
$1 under $1,000	85.19	85.19	65.74	85.19	65.75	99.97	99.97	.00	.00	.00	.00	99.97	99.97
$1,000 under $2,000	11.99	11.99	14.48	11.99	14.59	12.01	14.28	99.93	99.60	99.98	99.98	12.01	14.26
$2,000 under $3,000	11.75	11.75	15.43	11.75	13.37	11.79	13.96	76.84	81.50	.00	.00	11.79	13.95
$3,000 under $4,000	3.09	3.09	4.23	3.09	4.39	3.09	4.38	21.66	27.39	.00	.00	3.09	4.39
$4,000 under $5,000	2.65	2.65	3.16	2.65	3.25	2.65	3.23	14.54	16.84	.00	.00	2.65	3.25
$5,000 under $6,000	2.63	2.63	2.83	2.63	2.89	2.63	2.89	11.25	15.15	99.94	99.94	2.63	2.89
$6,000 under $7,000	2.57	2.57	2.72	2.57	2.78	2.57	2.75	9.70	14.39	60.92	78.21	2.57	2.78
$7,000 under $8,000	2.42	2.42	2.67	2.42	2.72	2.42	2.63	6.02	7.33	67.90	75.32	2.42	2.72
$8,000 under $9,000	2.35	2.35	2.63	2.35	2.69	2.35	2.59	4.66	5.28	70.95	82.30	2.35	2.69
$9,000 under $10,000	2.30	2.30	2.51	2.30	2.58	2.30	2.53	4.07	6.00	57.40	72.30	2.30	2.58
$10,000 under $11,000	2.10	2.10	2.28	2.10	2.33	2.10	2.31	5.95	8.31	52.91	60.81	2.10	2.34
$11,000 under $12,000	2.20	2.20	2.39	2.20	2.44	2.20	2.42	6.12	8.22	50.29	61.01	2.20	2.44
$12,000 under $13,000	2.21	2.21	2.40	2.21	2.45	2.21	2.42	5.87	8.52	53.63	67.46	2.21	2.45
$13,000 under $14,000	2.27	2.27	2.43	2.27	2.48	2.28	2.47	5.90	8.54	65.41	57.76	2.28	2.49
$14,000 under $15,000	2.40	2.40	2.57	2.40	2.62	2.40	2.59	6.03	9.23	50.65	65.50	2.40	2.62
$15,000 under $16,000	2.16	2.16	2.32	2.16	2.36	2.16	2.34	5.34	8.56	49.00	77.70	2.16	2.36
$16,000 under $17,000	2.25	2.25	2.41	2.25	2.46	2.25	2.44	5.52	8.50	60.26	65.52	2.25	2.46
$17,000 under $18,000	2.30	2.30	2.45	2.30	2.49	2.30	2.47	5.36	7.84	54.16	63.17	2.30	2.49
$18,000 under $19,000	2.33	2.33	2.47	2.33	2.51	2.33	2.49	5.53	9.57	89.29	99.68	2.33	2.51
$19,000 under $20,000	2.38	2.38	2.53	2.38	2.57	2.38	2.55	5.21	8.05	56.83	76.05	2.38	2.57
$20,000 under $25,000	.83	.83	.91	.83	.92	.83	.91	2.17	4.09	27.59	35.78	.83	.92
$25,000 under $30,000	1.12	1.12	1.19	1.12	1.20	1.12	1.19	2.34	4.79	23.66	55.24	1.12	1.20
$30,000 under $40,000	.63	.63	.70	.63	.71	.63	.70	1.63	3.80	13.35	22.57	.63	.71
$40,000 under $50,000	1.55	1.55	1.61	1.55	1.63	1.55	1.62	2.51	5.24	14.46	19.95	1.55	1.63
$50,000 under $75,000	.57	.57	.66	.57	.66	.57	.66	1.20	3.50	5.82	9.27	.57	.67
$75,000 under $100,000	1.87	1.87	1.96	1.87	1.98	1.87	1.95	2.37	5.32	8.15	11.58	1.87	1.98
$100,000 under $200,000	.45	.45	.61	.45	.61	.45	.60	.90	3.40	3.63	6.81	.45	.62
$200,000 under $500,000	.58	.58	.75	.58	.75	.59	.74	.85	3.44	3.02	7.33	.59	.76
$500,000 under $1,000,000	.08	.08	.09	.08	.09	.08	.09	.09	.98	.31	3.31	.08	.08
$1,000,000 or more	.16	.16	.38	.16	.38	.16	.38	.17	1.11	.39	3.74	.16	.39
Total nontaxable returns	**.68**	**1.90**	**2.28**	**.00**	**.00**	**2.60**	**4.28**	**2.60**	**4.28**	**12.95**	**10.74**	**.00**	**.00**
All returns, summary													
Under $5,000	.66	1.61	2.01	1.88	2.37	1.83	2.53	7.02	9.13	54.23	68.79	1.88	2.60
$5,000 under $10,000	.73	.81	1.01	.90	1.12	.82	1.04	1.91	2.46	23.67	25.30	.90	1.12
$10,000 under $15,000	.29	.31	.54	.31	.55	.31	.53	2.39	3.80	19.04	35.47	.31	.55
$15,000 under $20,000	.36	.37	.52	.37	.53	.37	.52	2.19	3.79	21.24	27.47	.37	.53
$20,000 or more	.11	.12	.18	.12	.19	.11	.18	.80	1.37	3.87	3.47	.12	.19

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Minimum tax		Alternative minimum tax		All other taxes							
					Total		Tax from recomputing prior-year investment credit		Penalty tax on individual retirement arrangements		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	**5.09**	**3.19**	**6.82**	**3.33**	**.75**	**.95**	**3.17**	**4.59**	**11.83**	**16.22**	**.76**	**.96**
No adjusted gross income	15.58	12.19	15.08	6.07	7.39	10.23	14.44	19.82	61.79	80.34	8.26	12.05
$1 under $1,000	68.65	91.97	90.79	58.48	10.56	14.63	48.44	55.38	88.95	84.21	10.79	14.84
$1,000 under $2,000	69.62	41.10	44.16	57.15	7.36	10.97	40.55	55.51	87.32	80.89	7.48	8.41
$2,000 under $3,000	70.31	64.05	79.91	60.84	6.40	9.32	36.15	52.26	97.18	97.18	6.50	8.37
$3,000 under $4,000	71.32	69.17	50.27	49.95	5.70	6.81	35.37	42.86	75.10	78.95	5.73	6.55
$4,000 under $5,000	69.59	64.99	63.85	31.46	5.16	6.03	36.78	50.68	.00	.00	5.16	5.88
$5,000 under $6,000	50.63	55.13	78.90	31.24	5.30	5.43	32.12	30.59	95.09	96.13	5.25	5.51
$6,000 under $7,000	65.55	29.79	93.54	95.95	4.93	5.59	28.06	38.57	54.89	71.72	4.96	5.52
$7,000 under $8,000	64.20	25.91	60.27	51.97	5.22	6.06	31.39	37.48	68.51	82.88	5.24	6.05
$8,000 under $9,000	65.46	57.42	81.92	76.91	5.33	5.64	30.02	29.48	89.20	71.09	5.29	5.71
$9,000 under $10,000	68.85	23.23	62.59	40.71	5.19	5.97	21.86	32.17	97.17	84.65	5.27	6.06
$10,000 under $11,000	86.97	93.32	66.30	46.80	5.36	6.42	29.32	47.60	56.57	64.99	5.43	6.49
$11,000 under $12,000	55.86	65.45	65.31	49.75	5.57	7.18	29.08	32.10	59.78	57.59	5.62	7.25
$12,000 under $13,000	74.66	74.50	88.13	56.65	5.16	6.26	25.11	30.31	54.96	66.03	5.16	6.35
$13,000 under $14,000	84.32	67.47	76.17	48.67	5.50	6.19	20.15	32.17	60.58	65.94	5.54	6.24
$14,000 under $15,000	99.51	99.51	55.65	58.86	5.56	6.63	22.74	29.76	86.56	97.13	5.59	6.58
$15,000 under $16,000	4.51	4.51	81.42	58.41	5.58	7.06	25.54	38.78	69.99	91.00	5.62	6.95
$16,000 under $17,000	65.47	65.91	65.25	56.46	5.36	6.39	20.37	29.53	54.61	58.70	5.44	6.50
$17,000 under $18,000	93.79	66.76	56.41	40.26	5.85	7.36	28.73	35.89	95.52	96.55	5.83	7.49
$18,000 under $19,000	63.25	44.42	64.68	45.83	5.63	6.67	26.51	34.18	83.07	78.69	5.65	6.74
$19,000 under $20,000	75.06	69.80	46.22	47.09	5.58	7.04	27.76	34.18	66.61	51.37	5.60	7.15
$20,000 under $25,000	30.37	28.14	27.87	31.31	2.57	3.45	11.18	18.18	35.29	49.31	2.59	3.43
$25,000 under $30,000	34.59	50.41	35.17	23.69	2.90	3.88	13.19	16.05	41.13	47.30	2.93	3.93
$30,000 under $40,000	33.19	26.29	19.11	18.49	2.36	3.11	9.45	19.34	26.91	28.46	2.38	3.04
$40,000 under $50,000	21.73	19.71	24.66	32.85	3.46	4.10	12.37	19.95	47.37	44.46	3.49	4.10
$50,000 under $75,000	8.69	9.12	10.64	15.63	1.74	2.04	4.98	9.44	21.22	29.15	1.78	2.04
$75,000 under $100,000	9.96	10.86	12.68	13.56	3.14	4.02	7.01	18.58	46.39	65.37	3.31	3.66
$100,000 under $200,000	4.87	5.73	5.93	7.69	1.59	2.69	3.26	9.66	32.34	46.14	1.78	2.04
$200,000 under $500,000	3.85	5.75	4.53	5.40	1.65	3.44	2.65	7.44	38.01	27.30	2.05	2.39
$500,000 under $1,000,000	.36	.59	.32	1.08	.15	1.05	.19	1.93	2.03	5.52	.22	.25
$1,000,000 or more	.55	.97	.48	1.54	.24	1.35	.29	1.76	4.08	6.30	.34	.44
Taxable returns, total	**5.09**	**3.19**	**6.82**	**3.33**	**.86**	**1.04**	**3.45**	**5.22**	**12.60**	**13.97**	**.87**	**1.05**
No adjusted gross income	15.58	12.19	15.08	6.07	15.84	16.88	21.71	25.98	69.41	92.27	20.22	17.31
$1 under $1,000	68.65	91.97	90.79	58.48	.00	.00	.00	46.81	.00	.00	.00	.00
$1,000 under $2,000	69.62	41.10	44.16	57.15	51.23	59.26	46.53	0	.00	.00	51.70	60.44
$2,000 under $3,000	70.31	64.05	79.91	60.84	48.69	72.13	99.74	99.93	.00	.00	38.50	36.76
$3,000 under $4,000	71.32	69.17	50.27	49.95	12.29	12.62	94.24	76.34	99.90	99.90	12.43	12.73
$4,000 under $5,000	69.59	64.99	63.85	31.46	8.68	9.79	59.21	68.31	.00	.00	8.58	9.88
$5,000 under $6,000	50.63	55.13	78.90	31.24	9.26	9.41	68.04	62.94	.00	.00	9.19	9.49
$6,000 under $7,000	65.55	29.79	93.54	95.95	7.41	8.47	39.74	65.12	67.98	74.59	7.38	8.49
$7,000 under $8,000	64.20	25.91	60.27	51.97	7.31	8.20	43.77	57.50	68.59	82.90	7.31	8.27
$8,000 under $9,000	65.46	57.42	81.92	76.91	6.76	7.58	42.54	46.81	99.97	99.97	6.72	7.63
$9,000 under $10,000	68.85	23.23	62.59	40.71	5.97	7.06	39.22	37.59	97.17	84.65	6.03	7.13
$10,000 under $11,000	86.97	93.32	66.30	46.80	5.94	7.37	33.48	55.32	99.89	99.89	6.01	7.44
$11,000 under $12,000	55.86	65.45	65.31	49.75	6.00	7.82	35.62	42.94	73.87	64.08	6.04	7.89
$12,000 under $13,000	74.66	74.50	88.13	56.65	5.46	6.80	28.64	36.99	68.49	93.42	5.47	6.87
$13,000 under $14,000	84.32	67.47	76.17	48.67	5.81	6.52	23.19	38.79	60.58	65.94	5.85	6.53
$14,000 under $15,000	99.51	99.51	55.65	58.86	5.96	7.04	30.10	34.85	86.56	97.13	5.97	7.17
$15,000 under $16,000	4.51	4.51	81.42	58.41	5.83	7.47	29.68	48.50	70.71	97.32	5.85	7.34
$16,000 under $17,000	65.47	65.91	65.25	56.46	5.54	6.56	24.03	36.54	54.61	58.70	5.62	6.63
$17,000 under $18,000	93.79	66.76	56.41	40.26	6.08	7.59	34.43	27.41	99.88	99.88	6.04	7.68
$18,000 under $19,000	63.25	44.42	64.68	45.83	5.80	6.91	29.44	40.26	83.07	78.69	5.81	6.97
$19,000 under $20,000	75.06	69.80	46.22	47.09	5.70	7.17	29.93	39.88	70.46	58.66	5.71	7.25
$20,000 under $25,000	30.37	28.14	27.87	31.31	2.62	3.57	11.89	20.07	35.29	49.31	2.64	3.54
$25,000 under $30,000	34.59	50.41	35.17	23.69	2.92	3.90	13.60	16.89	41.13	47.30	2.95	3.96
$30,000 under $40,000	33.19	26.29	19.11	18.49	2.38	3.14	9.70	20.31	27.14	28.68	2.40	3.07
$40,000 under $50,000	21.73	19.71	24.66	32.85	3.50	4.15	12.68	20.98	47.37	44.46	3.53	4.14
$50,000 under $75,000	8.69	9.12	10.64	15.63	1.75	2.05	5.01	9.69	21.22	29.15	1.78	2.05
$75,000 under $100,000	9.96	10.86	12.68	13.56	3.15	4.05	7.06	18.82	46.39	65.37	3.32	3.68
$100,000 under $200,000	4.87	5.73	5.93	7.69	1.59	2.69	3.27	9.78	32.34	46.14	1.78	2.04
$200,000 under $500,000	3.85	5.75	4.53	5.40	1.65	3.46	2.65	7.54	38.01	27.30	2.06	2.39
$500,000 under $1,000,000	.36	.59	.32	1.08	.15	1.06	.19	1.93	2.03	5.52	.21	.25
$1,000,000 or more	.55	.97	.48	1.54	.24	1.37	.29	1.80	4.08	6.30	.34	.44
Total nontaxable returns	**.00**	**.00**	**.00**	**.00**	**1.92**	**2.64**	**7.76**	**9.65**	**34.16**	**64.08**	**1.95**	**2.67**
All returns, summary												
Under $5,000	15.85	11.67	14.02	5.98	2.59	3.76	12.03	15.32	44.43	69.67	2.64	3.56
$5,000 under $10,000	37.91	22.37	45.24	33.78	2.19	2.53	13.37	16.70	45.28	46.95	2.19	2.53
$10,000 under $15,000	50.92	41.61	41.87	27.48	2.27	2.81	11.73	16.10	30.60	33.08	2.29	2.83
$15,000 under $20,000	40.48	48.93	30.93	26.70	2.32	2.97	11.43	16.75	32.49	38.84	2.32	3.00
$20,000 or more	4.68	3.02	7.15	3.67	1.05	1.28	3.52	5.50	14.92	15.78	1.08	1.29

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	All other taxes—Continued		Earned income credit used to offset all other taxes		Number of returns with no tax liability	Taxpayments							
	Social security taxes on tip income					Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**11.98**	**18.14**	**3.02**	**3.37**	**.73**	**.10**	**.16**	**.13**	**.20**	**1.03**	**.78**	**3.33**	**1.72**
No adjusted gross income	71 03	94 83	11 72	13 18	4 02	4 97	5 24	6.16	7 38	9 64	8 16	22 36	11 66
$1 under $1,000	00	.00	16 19	21 28	2 44	2.64	5.07	2.67	5.04	19.34	21.13	68.44	84 66
$1,000 under $2,000	70 73	90 98	14 58	23 47	2 07	2.17	2.63	2.19	2.64	17.92	21.38	52.82	43 98
$2,000 under $3,000	54 02	59.18	11 63	11 54	2 04	2.11	2.80	2.14	2.61	13.18	27.82	28.72	32 20
$3,000 under $4,000	81.43	83.65	10 88	10 81	3 06	2.28	2.86	2.33	2.78	10.79	24.19	33.55	33.34
$4,000 under $5,000	57.49	63.30	8 47	8 76	3 88	2.39	3.19	2.45	2.77	9.51	30.75	32.34	31.20
$5,000 under $6,000	61.57	80.14	7 59	7 83	3 74	2.31	2.66	2.38	2.71	9.42	13.53	50.68	58.72
$6,000 under $7,000	48.00	41.15	8 06	8 43	4 12	2.29	2.54	2.40	2.64	7.60	9 98	33.76	36.59
$7,000 under $8,000	65 68	67 02	8 79	9 48	4 95	2.24	2.46	2.36	2.57	7.33	8.15	34.23	43.61
$8,000 under $9,000	52.21	69.02	10 09	10 88	6 99	2.29	2.51	2.41	2.63	7.36	7.59	35.16	29 66
$9,000 under $10,000	49 21	54 80	14 19	14 96	10 58	2.31	2.51	2.44	2.64	6.87	6.97	31.37	38.94
$10,000 under $11,000	58 56	61 35	00	00	14 00	2.11	2.30	2.26	2.45	6.57	6.90	34.05	40.29
$11,000 under $12,000	48.44	66 62	00	00	17 77	2.23	2.44	2.36	2.57	7.18	7.47	29.47	37.96
$12,000 under $13,000	53 20	52 20	00	00	19 10	2.23	2.42	2.36	2.55	6.81	7.22	29.78	33.77
$13,000 under $14,000	53 64	57.25	00	00	21 74	2.29	2.51	2.45	2.63	6.71	8.52	29.72	30.45
$14,000 under $15,000	58 98	82.25	00	00	24 88	2.41	2.59	2.54	2.74	7.29	7.59	25.10	34.19
$15,000 under $16,000	53 37	62 57	00	00	28 58	2.17	2.37	2.29	2.50	6.75	7.28	23 66	33 86
$16,000 under $17,000	63 71	66 73	00	00	28 46	2.26	2.44	2.39	2.57	6.95	7.87	24.41	29 50
$17,000 under $18,000	60.70	78.76	00	00	30 40	2 31	2 49	2 44	2 62	7 06	7 99	25 39	34.74
$18,000 under $19,000	54 05	52 88	00	00	37 53	2.34	2.51	2.44	2.63	7.47	8.39	28.63	36 43
$19,000 under $20,000	65 18	56 02	00	00	31 60	2.39	2.58	2.50	2.72	7.31	8.13	27.20	35.51
$20,000 under $25,000	41.14	46.15	00	00	18 77	.83	.93	.89	.99	3.45	4.09	14.59	17.84
$25,000 under $30,000	25 59	40.02	00	00	28 99	1.13	1.21	1.18	1.27	3.87	4.56	14.67	17.81
$30,000 under $40,000	38 46	48 86	00	00	18 53	.63	.71	.69	.77	2.83	3.42	10.51	12.49
$40,000 under $50,000	75.92	74.56	00	00	28 83	1.56	1.62	1.64	1.74	3.71	4.33	11.60	14.45
$50,000 under $75,000	49 69	75 11	00	00	16 93	.58	.70	.72	.88	1.59	1.96	4 95	6 45
$75,000 under $100,000	84 59	72 92	00	00	31 59	1.88	2.05	2.19	2.52	2.77	3.35	7.37	9.17
$100,000 under $200,000	33 63	75 79	00	00	20 71	46	.71	.76	1.12	1.10	1.55	3.40	4.66
$200,000 under $500,000	38.96	67.18	00	00	1 81	59	.85	.92	1.37	1.03	1.50	2.78	3 61
$500,000 under $1,000,000	00	.00	00	00	00	.08	.09	.10	.14	.09	.12	.21	.26
$1,000,000 or more	00	.00	00	00	00	.16	.51	.19	.32	.18	.80	.33	.55
Taxable returns, total	**13.44**	**15.69**	**34.68**	**30.28**	**.00**	**.20**	**.16**	**.23**	**.21**	**1.08**	**.78**	**3.46**	**1.73**
No adjusted gross income	89.33	91.97	40 66	36 90	00	12.98	7.36	18.17	11.54	15.87	13.03	23 86	11.40
$1 under $1,000	00	.00	00	00	00	91.90	69.70	65.80	56.69	91.90	75.33	.00	.00
$1,000 under $2,000	00	.00	95.29	95.29	00	35.61	54.83	54.51	62.99	45.45	77.80	90.18	70.52
$2,000 under $3,000	00	.00	00	00	00	16.75	21.46	22.64	34.65	25.46	28.46	61.43	53.41
$3,000 under $4,000	91.88	91.88	94 67	94 67	00	3.28	3.59	3.32	3.63	19.92	21.01	56.57	52.12
$4,000 under $5,000	99 89	99 89	69.51	68.27	00	2.90	3.17	2.94	3.19	14.60	23 60	36 54	35 84
$5,000 under $6,000	99.97	99 97	00	00	00	2.85	3.07	2.93	3.12	11.69	15.46	71.37	79 49
$6,000 under $7,000	95 51	61 63	00	00	.00	2.76	2.98	2.89	3.08	9.30	11.27	45.24	50 28
$7,000 under $8,000	69.97	70.49	00	00	00	2.56	2.75	2.70	2 87	8.23	9.20	38 87	48 01
$8,000 under $9,000	61 22	46 12	96 09	96.09	00	2.47	2.67	2.59	2.78	8.06	8 40	41.27	38 51
$9,000 under $10,000	49 21	54 80	00	00	00	2.39	2.56	2.52	2.69	7.26	7.41	41.75	48 41
$10,000 under $11,000	58 56	61 35	00	00	00	2.16	2.34	2.30	2.48	6.89	7.26	40.84	46.21
$11,000 under $12,000	55.39	69 95	00	00	00	2.27	2.46	2.39	2.59	7.38	7.74	31.72	40.20
$12,000 under $13,000	53 20	52 20	00	00	00	2.26	2.44	2.38	2.57	7.02	7.51	31.43	36 21
$13,000 under $14,000	53 64	57 25	00	00	00	2.32	2.53	2.47	2.65	6.87	8.77	32.10	33.11
$14,000 under $15,000	58.98	82 25	00	00	00	2.44	2.62	2.57	2.76	7.49	7.78	26 61	37.49
$15,000 under $16,000	53 37	62 57	00	00	00	2.19	2.38	2.30	2.50	6.93	7.50	24.39	34.58
$16,000 under $17,000	63.71	66.73	00	00	00	2.28	2.46	2.40	2.59	7.09	8.05	25.46	31.49
$17,000 under $18,000	60.70	78.76	00	00	00	2.32	2.50	2.45	2.63	7.19	8.12	25.64	34.78
$18,000 under $19,000	54.05	52 88	00	00	00	2.35	2.52	2.45	2 63	7.62	8.53	29 65	38 27
$19,000 under $20,000	65.18	56 02	00	00	00	2 40	2 59	2 51	2 73	7 39	8 23	29 38	37 29
$20,000 under $25,000	33 00	48 27	00	00	00	.84	.93	.89	.99	3.49	4.07	14.92	18 22
$25,000 under $30,000	25.59	40 02	00	00	00	1.13	1.21	1.18	1.27	3 89	4 58	14.74	17.86
$30,000 under $40,000	38.63	49.18	00	00	00	64	.72	.69	.78	2.83	3 43	10.72	12.75
$40,000 under $50,000	75 92	74 56	00	00	00	1.56	1.63	1.65	1.74	3.72	4.35	11 66	14 49
$50,000 under $75,000	49 69	75 11	00	00	00	58	.70	.72	.88	1.60	1.97	4 97	6 48
$75,000 under $100,000	84 59	72 92	00	00	00	1.88	2.05	2.19	2.52	2.78	3.35	7.38	9.17
$100,000 under $200,000	33 63	75.79	00	00	00	.46	.71	.76	1.12	1.10	1.55	3 40	4 67
$200,000 under $500,000	38 96	67.18	00	00	00	.59	.85	.92	1.37	1.03	1.50	2.78	3.61
$500,000 under $1,000,000	00	.00	00	00	00	.08	.09	.10	.14	.09	.12	.21	.26
$1,000,000 or more	00	.00	00	00	00	.16	.51	.19	.32	.18	.80	.33	.55
Total nontaxable returns	**26.67**	**57.54**	**3.02**	**3.37**	**.73**	**.79**	**1.63**	**.82**	**1.65**	**3.68**	**6.63**	**11.71**	**12.76**
All returns, summary													
Under $5,000	35.17	75.10	4.72	5.12	87	75	1.39	.77	1.30	5.02	9 80	14.31	10 24
$5,000 under $10,000	25 87	34 36	4 03	4 49	2 15	82	.98	.87	1.03	3.28	3 80	16.34	18.31
$10,000 under $15,000	26.33	29 66	00	00	8.19	36	.59	.48	.67	2 97	3.38	14 08	17.21
$15,000 under $20,000	29 62	38.61	00	.00	13 67	.38	.58	.48	.66	3 05	3 48	12.17	16 38
$20,000 or more	19 71	24 10	00	00	10 02	13	19	19	25	1 22	84	3.65	1.76

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxpayments—Continued								Earned income credit, refundable portion		Advance earned income credit payments	
	Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Other taxpayments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**2.71**	**3.14**	**3.21**	**4.19**	**17.03**	**14.38**	**17.67**	**26.94**	**1.76**	**2.09**	**24.52**	**33.77**
No adjusted gross income	19.47	11.63	10.20	12.69	35.86	28.69	55.05	54.24	11.72	16.32	99.48	99.48
$1 under $1,000	7.87	7.87	27.58	26.53	.00	.00	54.73	77.13	9.28	12.05	70.07	96.81
$1,000 under $2,000	92.75	93.83	26.87	33.47	99.95	99.95	45.04	77.55	6.82	7.26	.00	.00
$2,000 under $3,000	.00	.00	21.65	28.04	.00	.00	44.04	49.44	5.72	6.12	99.97	99.97
$3,000 under $4,000	85.79	51.49	24.17	28.82	.00	.00	53.28	76.44	5.64	6.04	.00	.00
$4,000 under $5,000	87.84	81.69	24.99	33.63	.00	.00	52.95	83.81	5.23	5.68	57.74	89.80
$5,000 under $6,000	77.11	74.57	19.60	27.89	.00	.00	41.64	72.14	4.59	5.01	99.98	99.98
$6,000 under $7,000	14.99	14.99	22.82	30.89	.00	.00	44.13	64.52	4.79	5.41	80.46	96.28
$7,000 under $8,000	97.01	99.89	20.29	22.58	99.88	99.88	40.93	52.38	5.52	6.26	70.90	71.98
$8,000 under $9,000	61.08	58.02	24.36	33.05	.00	.00	76.80	61.49	8.07	9.36	57.74	69.78
$9,000 under $10,000	95.80	94.96	22.51	26.82	78.94	87.70	44.25	52.19	13.85	16.08	82.35	96.93
$10,000 under $11,000	64.66	67.15	19.76	24.54	.00	.00	.00	.00	.00	.00	.00	.00
$11,000 under $12,000	68.96	74.61	18.64	26.30	99.89	99.89	13.26	14.68	.00	.00	.00	.00
$12,000 under $13,000	93.40	79.79	19.30	27.01	.00	.00	99.62	99.82	.00	.00	99.77	99.77
$13,000 under $14,000	82.23	95.96	20.55	26.92	99.88	99.88	.00	.00	.00	.00	.00	.00
$14,000 under $15,000	73.48	48.23	20.57	23.87	.00	.00	.00	.00	.00	.00	.00	.00
$15,000 under $16,000	.00	.00	20.63	22.57	99.97	99.97	.00	.00	.00	.00	.00	.00
$16,000 under $17,000	46.78	37.74	23.67	22.57	.00	.00	.00	.00	.00	.00	.00	.00
$17,000 under $18,000	64.50	96.81	19.95	27.32	99.97	99.97	.00	.00	.00	.00	99.97	99.97
$18,000 under $19,000	60.02	62.79	21.18	24.29	99.43	97.28	.00	.00	.00	.00	.00	.00
$19,000 under $20,000	53.40	47.98	24.79	34.80	81.45	88.82	.00	.00	.00	.00	.00	.00
$20,000 under $25,000	17.52	23.81	10.00	12.72	63.71	72.85	.00	.00	.00	.00	99.87	99.87
$25,000 under $30,000	8.90	11.37	11.93	14.74	46.31	88.09	.00	.00	.00	.00	98.90	99.03
$30,000 under $40,000	4.90	6.41	8.94	12.02	57.81	74.42	99.92	99.92	.00	.00	99.74	99.74
$40,000 under $50,000	7.07	9.40	14.92	20.77	79.19	65.98	99.71	99.71	.00	.00	.00	.00
$50,000 under $75,000	3.76	5.15	7.28	12.12	22.09	42.61	99.85	99.85	.00	.00	82.55	83.93
$75,000 under $100,000	6.83	8.67	13.17	18.94	33.18	57.09	98.58	98.58	.00	.00	99.51	99.51
$100,000 under $200,000	3.30	4.29	6.82	10.33	15.00	47.16	49.99	66.83	.00	.00	.00	.00
$200,000 under $500,000	2.89	3.77	6.05	12.95	12.39	28.58	52.67	50.44	.00	.00	.00	.00
$500,000 under $1,000,000	.21	.27	.41	.88	1.70	17.87	15.03	4.51	.00	.00	.00	.00
$1,000,000 or more	.34	.49	.61	1.13	.71	2.06	.00	.00	.00	.00	.00	.00
Taxable returns, total	**2.73**	**3.17**	**4.05**	**4.80**	**17.52**	**14.55**	**42.07**	**47.16**	**.00**	**.00**	**35.56**	**44.54**
No adjusted gross income	24.04	20.77	26.40	21.50	5.03	8.93	.00	.00	.00	.00	.00	.00
$1 under $1,000	7.87	7.87	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
$1,000 under $2,000	4.44	4.44	6.67	.54	.00	.00	.00	.00	.00	.00	.00	.00
$2,000 under $3,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
$3,000 under $4,000	.00	.00	72.31	60.51	.00	.00	94.67	94.67	.00	.00	.00	.00
$4,000 under $5,000	.00	.00	55.37	56.95	.00	.00	.00	.00	.00	.00	99.98	99.98
$5,000 under $6,000	77.11	74.57	55.35	77.33	.00	.00	99.97	99.97	.00	.00	.00	.00
$6,000 under $7,000	.00	.00	52.32	54.69	.00	.00	57.71	66.99	.00	.00	.00	.00
$7,000 under $8,000	.00	.00	31.53	35.01	99.88	99.88	.00	.00	.00	.00	99.97	99.97
$8,000 under $9,000	61.08	58.02	32.77	42.18	.00	.00	.00	.00	.00	.00	57.74	69.78
$9,000 under $10,000	95.80	94.96	32.85	42.04	78.94	87.70	57.11	71.68	.00	.00	82.35	96.93
$10,000 under $11,000	64.66	67.15	28.74	30.58	.00	.00	.00	.00	.00	.00	.00	.00
$11,000 under $12,000	95.50	90.61	24.03	26.55	.00	.00	.00	.00	.00	.00	.00	.00
$12,000 under $13,000	88.87	92.44	23.03	34.21	.00	.00	99.87	99.87	.00	.00	.00	.00
$13,000 under $14,000	85.70	99.03	23.88	31.50	99.88	99.88	.00	.00	.00	.00	.00	.00
$14,000 under $15,000	74.62	70.59	25.56	28.81	.00	.00	.00	.00	.00	.00	.00	.00
$15,000 under $16,000	.00	.00	23.60	27.49	99.97	99.97	.00	.00	.00	.00	.00	.00
$16,000 under $17,000	46.98	39.09	28.32	26.90	.00	.00	.00	.00	.00	.00	.00	.00
$17,000 under $18,000	64.68	97.12	23.63	34.50	99.97	99.97	.00	.00	.00	.00	99.97	99.97
$18,000 under $19,000	60.75	63.31	23.32	26.89	99.43	97.28	.00	.00	.00	.00	.00	.00
$19,000 under $20,000	54.35	55.00	28.23	32.88	81.45	88.82	.00	.00	.00	.00	.00	.00
$20,000 under $25,000	17.57	23.90	10.51	12.94	63.71	72.85	.00	.00	.00	.00	99.87	99.87
$25,000 under $30,000	8.93	11.49	12.48	15.78	46.31	88.09	.00	.00	.00	.00	98.90	99.24
$30,000 under $40,000	4.91	6.43	9.19	12.31	57.81	74.42	99.92	99.92	.00	.00	99.74	99.74
$40,000 under $50,000	7.09	9.44	15.22	21.48	79.19	65.98	.00	.00	.00	.00	.00	.00
$50,000 under $75,000	3.78	5.18	7.37	12.43	22.09	42.61	99.85	99.85	.00	.00	82.55	83.93
$75,000 under $100,000	6.84	8.69	13.18	19.04	33.18	57.09	98.58	98.58	.00	.00	99.51	99.51
$100,000 under $200,000	3.31	4.30	6.85	9.80	15.08	47.24	58.07	90.95	.00	.00	.00	.00
$200,000 under $500,000	2.89	3.77	6.06	12.99	12.43	28.63	54.18	69.69	.00	.00	.00	.00
$500,000 under $1,000,000	.21	.27	.41	.88	1.70	17.87	15.03	4.51	.00	.00	.00	.00
$1,000,000 or more	.34	.49	.62	1.13	.71	2.06	.00	.00	.00	.00	.00	.00
Total nontaxable returns	**20.33**	**17.74**	**5.38**	**6.98**	**72.00**	**49.73**	**19.22**	**30.64**	**1.76**	**2.09**	**33.71**	**48.12**
All returns, summary												
Under $5,000	18.88	11.43	7.53	9.68	93.45	36.20	26.74	36.14	2.63	3.08	40.43	66.23
$5,000 under $10,000	64.80	72.80	9.69	13.00	64.78	68.48	25.10	45.24	2.56	3.02	34.23	45.98
$10,000 under $15,000	54.10	79.43	8.78	11.57	70.71	72.00	99.37	99.59	.00	.00	99.77	99.77
$15,000 under $20,000	30.07	79.59	9.72	12.71	47.08	52.63	.00	.00	.00	.00	99.97	99.97
$20,000 or more	2.73	2.78	4.66	5.50	17.64	15.13	54.96	19.32	.00	.00	53.48	68.20

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Overpayment						Tax due at time of filing					
	Total		Refunded		Credited to 1981 estimated tax		Total		Tax paid with return		Balance due after remittance	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	**.21**	**.47**	**.21**	**.48**	**2.05**	**2.10**	**.64**	**.66**	**.70**	**.73**	**1.09**	**1.83**
No adjusted gross income	5.02	5.87	5.23	6.26	14.00	12.51	11.47	7.86	13.28	9.59	20.37	13.29
$1 under $1,000	2.61	4.82	2.63	4.78	20.23	31.40	13.65	25.24	14.56	28.80	33.11	44.00
$1,000 under $2,000	2.15	2.64	2.16	2.65	23.13	27.02	7.72	8.68	8.13	9.31	22.08	24.09
$2,000 under $3,000	2.10	2.69	2.11	2.56	18.46	51.40	7.99	11.32	8.53	12.39	17.88	25.52
$3,000 under $4,000	2.28	2.85	2.30	2.87	14.95	23.62	6.64	8.23	7.26	9.18	13.40	18.10
$4,000 under $5,000	2.41	3.43	2.43	3.46	14.70	18.09	5.37	7.13	5.88	8.13	10.62	13.64
$5,000 under $6,000	2.35	2.95	2.37	2.95	14.25	27.37	5.33	6.00	6.02	6.84	9.28	12.21
$6,000 under $7,000	2.41	2.94	2.43	2.97	13.34	16.31	4.79	5.90	5.33	6.69	8.18	12.39
$7,000 under $8,000	2.38	2.90	2.42	2.94	11.37	16.00	4.81	6.20	5.32	7.08	8.24	12.48
$8,000 under $9,000	2.48	3.02	2.51	3.06	12.57	15.07	4.71	6.20	5.26	6.66	7.62	13.93
$9,000 under $10,000	2.54	3.11	2.58	3.15	12.43	13.27	4.70	5.77	5.23	6.68	7.76	11.28
$10,000 under $11,000	2.39	3.02	2.43	3.06	13.06	15.24	4.68	5.67	5.26	6.38	7.49	11.98
$11,000 under $12,000	2.54	3.28	2.58	3.32	14.53	22.30	4.82	6.11	5.42	6.87	7.75	12.14
$12,000 under $13,000	2.54	3.15	2.58	3.20	13.85	15.37	4.84	6.22	5.44	7.07	7.55	12.25
$13,000 under $14,000	2.65	3.57	2.70	3.61	13.61	18.11	4.83	6.18	5.36	6.96	7.51	13.08
$14,000 under $15,000	2.80	3.61	2.84	3.68	13.50	14.21	4.97	6.49	5.59	7.41	7.45	13.15
$15,000 under $16,000	2.56	3.47	2.61	3.54	13.13	14.56	4.64	6.07	5.18	6.96	6.77	11.70
$16,000 under $17,000	2.68	3.43	2.72	3.48	14.07	16.44	4.64	6.09	5.13	7.04	6.84	11.52
$17,000 under $18,000	2.73	3.47	2.77	3.52	14.62	19.64	4.78	6.52	5.24	7.52	7.27	11.68
$18,000 under $19,000	2.75	3.51	2.80	3.56	14.06	17.12	4.85	6.69	5.37	7.86	7.05	11.43
$19,000 under $20,000	2.84	3.74	2.89	3.75	14.23	25.75	4.75	6.79	5.31	7.74	6.87	13.55
$20,000 under $25,000	1.12	1.64	1.15	1.65	6.84	11.31	2.10	3.09	2.32	3.53	3.28	6.14
$25,000 under $30,000	1.48	2.01	1.50	2.04	7.84	10.45	2.35	3.29	2.56	3.70	3.49	7.26
$30,000 under $40,000	1.10	1.69	1.13	1.72	5.91	8.35	1.56	2.41	1.70	2.64	2.43	6.09
$40,000 under $50,000	2.33	3.09	2.43	3.19	7.56	11.20	2.40	3.42	2.53	3.72	3.90	7.66
$50,000 under $75,000	1.51	2.41	1.69	2.64	3.64	5.18	1.04	1.69	1.11	1.82	2.15	5.05
$75,000 under $100,000	3.46	4.65	3.99	5.21	6.02	8.04	2.35	3.10	2.46	3.30	4.45	8.85
$100,000 under $200,000	1.86	3.29	2.42	4.31	2.94	4.54	.85	1.52	.92	1.62	2.47	5.16
$200,000 under $500,000	1.97	3.17	2.88	4.59	2.63	3.91	.95	1.67	1.01	1.75	2.79	6.48
$500,000 under $1,000,000	.19	.27	.33	.45	.21	.31	.10	.19	.10	.16	.28	1.73
$1,000,000 or more	.32	.76	.56	1.15	.35	.90	.19	.37	.19	.38	.51	1.63
Taxable returns, total	**.33**	**.51**	**.34**	**.53**	**2.24**	**2.18**	**.66**	**.67**	**.73**	**.73**	**1.11**	**1.86**
No adjusted gross income	15.36	11.31	16.59	11.46	26.39	34.68	17.87	9.37	21.11	11.11	25.30	16.22
$1 under $1,000	92.19	83.52	95.10	84.91	94.67	94.67	98.42	93.42	98.47	97.24	.00	.00
$1,000 under $2,000	69.17	66.36	69.58	67.60	67.70	68.06	12.18	15.33	12.78	16.29	37.82	44.89
$2,000 under $3,000	24.26	30.60	31.13	40.41	35.94	38.41	13.48	18.81	13.91	20.07	31.60	47.23
$3,000 under $4,000	3.35	3.74	3.35	3.74	35.77	32.70	8.25	10.57	9.08	11.73	16.62	24.08
$4,000 under $5,000	2.99	3.41	3.01	3.42	24.49	37.40	5.89	7.95	6.47	9.04	11.25	15.12
$5,000 under $6,000	2.99	3.44	3.02	3.46	20.18	28.93	5.71	6.49	6.50	7.45	9.72	12.87
$6,000 under $7,000	2.99	3.60	3.01	3.61	20.69	24.78	5.24	6.27	5.84	7.09	9.04	13.19
$7,000 under $8,000	2.76	3.33	2.81	3.36	13.81	20.88	5.26	6.79	5.85	7.80	8.81	13.37
$8,000 under $9,000	2.69	3.27	2.73	3.31	14.68	18.61	5.01	6.68	5.59	7.12	8.15	15.26
$9,000 under $10,000	2.64	3.17	2.67	3.20	14.37	15.66	4.88	6.06	5.41	6.95	8.15	12.17
$10,000 under $11,000	2.45	3.05	2.48	3.08	14.59	17.56	4.83	5.90	5.43	6.64	7.70	12.43
$11,000 under $12,000	2.57	3.25	2.61	3.27	15.57	25.85	4.93	6.28	5.55	7.08	7.86	12.42
$12,000 under $13,000	2.58	3.20	2.62	3.24	14.97	16.88	4.93	6.37	5.54	7.23	7.66	12.59
$13,000 under $14,000	2.68	3.64	2.73	3.68	14.32	19.93	4.92	6.32	5.46	7.12	7.58	13.30
$14,000 under $15,000	2.83	3.63	2.87	3.69	14.18	14.96	5.08	6.67	5.73	7.64	7.51	13.43
$15,000 under $16,000	2.58	3.34	2.62	3.40	13.75	15.56	4.70	6.19	5.24	7.05	6.86	12.13
$16,000 under $17,000	2.70	3.46	2.74	3.51	14.78	16.49	4.70	6.21	5.21	7.21	6.91	11.66
$17,000 under $18,000	2.75	3.42	2.78	3.46	15.38	21.12	4.85	6.66	5.33	7.72	7.30	11.74
$18,000 under $19,000	2.77	3.52	2.82	3.56	14.48	17.57	4.90	6.78	5.43	7.95	7.09	11.61
$19,000 under $20,000	2.86	3.76	2.91	3.77	14.53	26.61	4.79	6.87	5.37	7.85	6.89	13.60
$20,000 under $25,000	1.13	1.61	1.15	1.62	6.98	11.66	2.12	3.12	2.34	3.56	3.29	6.20
$25,000 under $30,000	1.48	2.02	1.51	2.05	7.96	10.72	2.36	3.30	2.57	3.71	3.50	7.29
$30,000 under $40,000	1.10	1.68	1.13	1.71	5.93	8.38	1.57	2.42	1.71	2.65	2.43	6.11
$40,000 under $50,000	2.34	3.11	2.44	3.21	7.61	11.38	2.40	3.42	2.53	3.73	3.90	7.68
$50,000 under $75,000	1.52	2.37	1.70	2.60	3.65	5.21	1.04	1.70	1.11	1.82	2.15	5.06
$75,000 under $100,000	3.48	4.68	4.02	5.25	6.03	8.05	2.35	3.10	2.46	3.30	4.45	8.85
$100,000 under $200,000	1.86	3.30	2.44	4.32	2.95	4.56	.85	1.52	.92	1.62	2.47	5.16
$200,000 under $500,000	1.97	3.19	2.89	4.63	2.64	3.92	.95	1.67	1.01	1.75	2.79	6.48
$500,000 under $1,000,000	.19	.27	.33	.45	.21	.31	.10	.19	.10	.16	.28	1.73
$1,000,000 or more	.32	.76	.56	1.16	.36	.90	.19	.37	.19	.38	.51	1.63
Total nontaxable returns	**.75**	**1.61**	**.79**	**1.53**	**5.15**	**8.05**	**2.91**	**4.26**	**3.20**	**5.01**	**5.75**	**7.78**
All returns, summary												
Under $5,000	.71	1.51	.75	1.39	7.14	11.89	3.07	3.82	3.34	4.37	6.75	7.73
$5,000 under $10,000	.75	1.51	.90	1.21	5.64	8.75	2.01	2.69	2.26	3.05	3.58	5.79
$10,000 under $15,000	.30	2.14	.66	1.24	6.09	7.61	1.97	2.65	2.25	3.03	3.26	5.59
$15,000 under $20,000	.36	2.48	.76	1.34	6.22	9.29	1.91	2.79	2.16	3.23	2.96	5.54
$20,000 or more	.11	11.48	.49	.79	2.56	2.36	.77	.73	.84	.79	1.33	2.20

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State

[Coefficient of variation for number of returns and amount (percent)]

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**.02**	**.09**	**.12**	**.15**	**.15**	**.97**	**2.04**	**29.59**	**1.62**	**6.91**	**1.01**	**1.36**
Alabama	.35	81	.84	1.15	1.33	7.87	14.07	37.57	15.08	42.32	9.55	13.17
Alaska	03	82	.57	.99	.58	11.41	26.43	33.19	8.41	553.05	6.60	10.83
Arizona	.00	59	.84	1.13	1.01	7.82	18.22	21.06	9.36	78.35	5.57	6.82
Arkansas	11	98	.94	1.40	1.45	6.56	9.83	48.22	13.79	52.29	8.41	9.45
California	05	27	.39	.48	.48	3.06	10.08	42.19	4.03	41.40	2.83	3.47
Colorado	.11	77	.84	1.13	.77	6.90	16.65	54.29	10.32	72.04	7.09	8.96
Connecticut	14	58	1.01	1.23	.82	6.45	86.84	166.02	12.92	47.85	7.76	10.13
Delaware	78	.98	1.46	1.63	1.22	9.44	28.55	222.99	18.05	44.77	9.98	17.26
District of Columbia	2.21	2.89	2.47	3.26	4.90	9.10	55.35	76.59	11.02	11.59	11.50	10.68
Florida	18	.47	.80	1.12	.68	4.39	17.81	60.33	8.29	74.48	4.63	5.98
Georgia	13	68	.65	1.02	1.61	7.13	17.43	26.56	12.26	55.86	8.08	10.76
Hawaii	16	.77	.85	1.23	.77	5.18	27.89	85.05	8.74	46.65	6.77	10.14
Idaho	01	1.15	1.15	1.76	.54	6.67	10.00	734.64	11.20	35.58	6.51	10.20
Illinois	10	.37	.55	67	.66	4.63	11.25	68.59	7.61	44.08	4.92	7.28
Indiana	08	63	.74	.93	.91	7.23	12.07	247.04	14.37	40.84	7.74	10.95
Iowa	03	96	1.36	1.87	1.11	7.20	7.80	23.22	13.76	23.35	6.22	11.72
Kansas	03	83	1.14	1.56	1.11	7.59	9.18	65.58	13.83	47.90	7.33	11.90
Kentucky	00	81	.94	1.17	1.45	8.55	8.84	259.30	14.02	34.85	8.40	12.30
Louisiana	.00	77	.86	1.26	1.49	7.05	18.44	40.37	15.67	26.58	10.50	8.87
Maine	10	95	.81	1.45	.49	4.41	22.22	44.78	16.28	127.57	7.91	10.39
Maryland	40	78	.91	1.23	1.74	7.62	26.18	61.75	11.85	30.00	7.71	12.15
Massachusetts	14	47	.70	.94	.84	5.48	55.51	155.82	12.50	37.53	7.22	12.10
Michigan	09	45	.61	.74	1.24	5.62	13.64	233.78	9.16	31.41	5.88	9.15
Minnesota	00	79	1.11	1.29	.91	7.75	11.92	83.37	12.72	65.57	6.72	11.79
Mississippi	00	84	.75	1.26	1.13	7.10	12.98	32.09	12.71	18.97	9.97	11.10
Missouri	.00	.71	1.00	1.33	1.19	7.28	9.33	70.08	12.26	44.30	6.84	11.26
Montana	00	1.03	1.34	1.91	.58	6.28	11.12	327.69	12.28	65.63	7.03	8.92
Nebraska	25	1.14	1.34	1.81	1.20	7.36	8.61	28.91	11.62	66.47	6.93	9.63
Nevada	00	78	.88	1.15	.52	6.53	26.81	24.39	10.23	39.09	7.23	6.11
New Hampshire	00	80	.79	1.30	.50	5.05	21.97	30.51	16.24	70.49	8.27	9.87
New Jersey	08	.43	.59	.71	1.02	4.38	44.03	103.10	9.81	41.01	5.96	7.91
New Mexico	16	.90	.76	1.31	.70	6.31	12.75	33.14	9.77	40.03	6.60	9.20
New York	06	.28	.47	.56	.62	3.29	19.26	199.26	6.93	35.39	4.08	4.33
North Carolina	00	69	.63	1.00	.98	6.82	13.43	883.29	12.66	29.27	8.03	11.52
North Dakota	.17	1.55	1.66	2.54	.75	6.80	8.19	64.93	14.34	58.44	7.42	12.45
Ohio	11	.39	.56	.68	.89	4.93	12.57	94.95	9.30	59.45	5.75	8.48
Oklahoma	21	1.05	.99	1.33	.91	8.19	10.24	24.20	12.46	770.13	7.66	7.71
Oregon	00	.82	1.12	1.36	1.05	7.53	15.42	43.68	10.98	33.47	7.06	8.62
Pennsylvania	08	.36	.57	.70	.86	4.38	15.53	65.75	9.12	20.53	5.39	9.25
Rhode Island	.01	.80	.78	1.30	.65	4.37	42.12	105.13	16.14	246.64	9.04	9.59
South Carolina	00	.73	.65	1.04	1.35	10.30	20.27	94.99	16.26	40.05	11.00	14.29
South Dakota	00	1.87	1.74	2.87	.72	6.67	7.63	43.51	14.43	41.17	6.26	11.22
Tennessee	12	67	.81	1.11	1.31	7.61	11.59	36.04	15.47	44.12	9.41	12.44
Texas	10	.37	.43	.61	.49	3.98	6.71	16.65	5.91	24.09	4.13	4.55
Utah	00	73	.68	1.08	.34	5.20	13.62	122.21	7.72	238.02	6.06	7.80
Vermont	02	1.22	.89	1.85	.72	6.24	18.32	106.20	14.57	40.88	7.83	13.91
Virginia	00	53	.71	.99	.93	8.49	17.58	73.42	11.24	27.49	7.12	11.52
Washington	00	61	1.01	1.20	.91	7.35	18.37	402.39	10.35	32.89	6.57	10.01
West Virginia	.00	72	.82	1.11	1.24	8.19	21.62	40.10	16.16	35.56	11.15	10.90
Wisconsin	12	61	.87	1.14	1.12	8.47	11.88	40.77	13.56	30.63	7.15	12.49
Wyoming	00	.86	.82	1.26	.66	6.17	11.89	38.19	10.25	38.41	6.24	6.81
Puerto Rico	11.82	8.41	11.83	8.12	1.06	26.94	.00	.00	82.03	89.12	33.40	55.57
U.S. citizens abroad	4.43	2.58	5.31	2.50	18.55	34.02	37.54	42.25	23.33	66.41	14.40	19.61

Footnote(s) at end of table

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (percent)]

State	Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received		Rent net income less loss		Royalty net income less loss	
			Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**2.69**	**183.78**	**.81**	**1.29**	**.97**	**1.33**	**.34**	**.90**	**1.14**	**209.71**	**3.56**	**4.64**
Alabama	23.54	74.06	7.62	13.52	8.93	13.98	3.27	7.78	10.18	130.17	31.77	29.09
Alaska	11.99	104.34	6.30	17.53	8.29	18.89	4.58	6.94	6.16	14.34	31.43	24.37
Arizona	15.26	191.51	5.02	7.38	6.00	7.59	2.41	5.18	7.39	101.10	20.88	38.79
Arkansas	18.33	50.29	8.51	11.77	10.13	12.11	3.26	7.09	8.93	25.57	19.71	33.11
California	8.35	58.26	2.47	4.01	2.95	4.13	1.07	2.56	3.05	11.81	11.64	19.11
Colorado	17.08	999.99	6.55	9.42	7.96	9.70	2.81	6.47	8.10	67.15	23.71	25.66
Connecticut	36.51	106.30	5.27	8.85	6.22	9.08	2.22	6.62	9.48	27.35	55.41	130.33
Delaware	27.63	32.05	6.38	7.31	7.69	7.45	4.04	9.82	13.81	77.90	47.47	40.84
District of Columbia	36.42	97.56	9.95	6.90	9.09	6.96	6.61	10.46	14.44	27.68	31.13	42.81
Florida	14.40	156.72	3.77	5.14	4.27	5.24	1.84	3.89	6.17	42.45	24.31	37.65
Georgia	24.08	135.11	6.68	11.93	8.07	12.28	3.16	8.02	9.17	149.03	50.26	122.27
Hawaii	19.37	130.33	5.35	8.22	6.60	8.61	3.18	5.30	7.65	37.67	43.72	61.59
Idaho	13.35	67.31	8.35	15.73	10.42	16.45	3.71	7.85	8.23	141.29	40.33	49.38
Illinois	12.71	67.80	3.40	5.58	4.15	5.77	1.43	3.87	5.03	105.07	19.91	30.79
Indiana	20.38	95.50	5.75	9.52	6.92	9.90	2.33	6.46	8.59	31.15	31.25	45.79
Iowa	13.73	40.28	6.33	10.36	7.84	10.79	2.19	6.85	7.75	17.95	47.02	105.14
Kansas	15.22	28.42	6.96	9.92	8.64	10.27	2.90	7.60	7.63	31.19	15.15	22.96
Kentucky	17.17	58.84	7.41	9.13	8.88	9.38	3.21	6.93	9.21	52.39	25.49	40.33
Louisiana	26.28	93.91	8.26	9.81	10.13	10.10	3.64	8.35	8.82	24.63	16.57	20.40
Maine	15.35	41.26	5.91	9.40	7.04	9.68	3.39	7.23	9.00	46.74	47.56	296.90
Maryland	28.45	182.56	5.30	9.24	6.25	9.62	2.38	6.66	9.00	102.65	49.86	45.30
Massachusetts	27.47	48.20	5.10	8.50	5.84	8.74	1.83	5.56	7.50	25.75	35.65	216.07
Michigan	19.09	270.01	4.27	7.41	5.20	7.73	1.71	4.94	6.50	276.29	27.34	35.05
Minnesota	18.18	48.66	5.94	9.19	7.20	9.54	2.22	6.96	8.97	33.19	48.69	34.32
Mississippi	18.83	45.74	7.92	12.91	9.65	13.25	3.88	7.24	9.42	28.54	17.26	21.97
Missouri	15.69	28.80	6.08	10.76	7.46	11.12	2.19	6.26	8.64	35.23	22.21	65.75
Montana	14.07	407.62	6.88	10.99	8.55	11.43	3.48	7.11	7.35	22.09	20.94	21.75
Nebraska	12.59	28.86	6.78	10.62	8.72	10.99	2.79	7.26	8.15	21.65	25.01	39.40
Nevada	17.29	124.12	7.25	7.67	8.90	7.79	4.12	6.12	8.41	28.24	36.50	39.79
New Hampshire	13.70	152.96	6.06	10.39	7.55	10.63	3.43	7.81	10.01	28.03	35.26	62.50
New Jersey	32.72	286.52	3.84	6.45	4.51	6.68	1.75	4.54	6.85	40.38	27.74	191.07
New Mexico	14.83	52.22	6.13	8.22	7.31	8.52	3.53	6.00	7.21	58.35	16.70	17.81
New York	19.30	29.83	2.88	4.10	3.34	4.20	1.16	3.12	5.10	27.07	18.17	277.42
North Carolina	26.22	96.90	5.97	8.51	6.77	8.80	2.85	7.00	8.94	26.89	42.69	70.97
North Dakota	14.42	38.52	8.12	20.49	10.58	21.75	3.72	7.86	6.70	14.57	25.72	31.33
Ohio	14.65	206.91	3.79	6.43	4.68	6.68	1.59	4.52	6.03	389.90	21.23	31.88
Oklahoma	14.02	25.74	7.74	7.53	9.22	7.69	3.28	7.10	7.85	23.33	11.03	11.74
Oregon	15.63	37.98	6.96	11.74	8.97	12.11	2.88	7.13	7.85	33.59	36.94	34.04
Pennsylvania	18.79	908.40	3.59	5.63	4.28	5.83	1.48	4.57	6.76	77.97	31.68	56.37
Rhode Island	39.57	344.73	6.37	8.55	7.31	8.82	3.33	6.38	8.47	98.64	53.66	49.27
South Carolina	23.72	64.70	8.48	9.41	10.46	9.76	3.72	9.71	11.38	113.72	52.49	90.41
South Dakota	12.29	53.84	7.77	13.01	9.62	13.47	3.80	8.01	7.94	17.79	35.03	23.69
Tennessee	22.38	91.99	7.56	12.39	9.27	12.77	3.25	7.29	9.72	46.33	31.41	47.57
Texas	8.63	54.03	3.72	4.78	4.48	4.92	1.81	4.08	4.48	26.85	8.34	6.39
Utah	15.37	217.45	6.00	9.23	7.40	9.58	3.26	6.71	7.17	59.42	23.54	40.74
Vermont	19.20	999.99	5.84	8.22	7.03	8.43	4.97	6.52	8.65	133.58	44.64	63.47
Virginia	23.57	99.71	5.31	10.32	6.49	10.72	2.46	6.76	8.21	51.67	36.97	28.57
Washington	16.81	66.94	6.07	11.37	7.56	11.78	2.36	6.47	7.69	40.84	31.25	64.15
West Virginia	30.31	112.08	7.63	12.84	9.13	13.33	3.39	8.27	10.50	31.97	22.13	45.84
Wisconsin	16.06	99.38	5.97	9.38	7.19	9.83	2.12	6.81	8.90	81.96	40.90	76.00
Wyoming	12.55	164.66	6.29	7.64	7.90	7.82	4.59	6.21	6.79	38.53	15.39	14.80
Puerto Rico	.00	.00	17.87	79.40	17.90	80.57	31.02	33.89	88.03	415.18	70.71	70.71
U.S. citizens abroad[1]	77.45	137.41	10.69	16.15	11.31	16.60	6.89	16.74	14.52	53.68	33.39	47.76

Footnote(s) at end of table

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (percent)]

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Unemployment compensation			
									Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**3.48**	**4.55**	**1.31**	**1.69**	**3.45**	**39.85**	**.88**	**1.20**	**1.35**	**2.14**	**2.54**	**3.74**
Alabama	24.99	28.49	12.41	14.59	27.78	534.40	5.63	6.01	8.90	15.31	20.89	27.47
Alaska	32.24	213.33	11.47	14.39	29.30	91.64	3.00	2.83	12.84	22.56	10.03	12.80
Arizona	17.98	31.07	7.12	8.96	24.18	139.10	5.65	6.81	15.99	21.60	27.75	39.10
Arkansas	22.91	25.72	9.89	12.33	22.37	76.70	7.79	8.50	11.68	19.19	22.79	29.77
California	9.54	15.55	3.99	5.03	13.99	46.08	2.17	2.57	4.63	7.60	8.35	12.00
Colorado	22.74	29.27	11.41	13.80	22.51	267.95	3.75	4.01	14.72	19.27	25.52	40.35
Connecticut	23.22	25.23	10.79	13.48	27.48	41.08	16.16	15.49	12.59	16.52	23.45	29.49
Delaware	32.67	20.33	10.94	13.07	37.12	104.01	8.41	9.71	18.23	23.60	20.65	24.68
District of Columbia	22.59	17.31	11.38	15.76	29.31	339.14	7.98	6.76	27.13	36.97	66.70	37.54
Florida	16.05	21.08	4.74	6.09	13.19	20.91	18.40	18.59	11.49	15.64	28.77	34.30
Georgia	30.09	41.77	11.17	14.09	26.22	88.86	6.37	8.98	10.43	16.14	23.88	32.74
Hawaii	23.06	25.26	8.72	10.15	28.77	480.11	4.96	5.86	17.75	19.42	20.35	28.27
Idaho	35.68	50.34	10.50	14.83	22.13	155.07	6.97	9.08	11.42	14.03	18.12	22.19
Illinois	16.34	18.90	6.10	8.30	16.06	72.69	4.73	7.74	5.84	8.35	11.10	14.60
Indiana	28.92	29.71	9.56	12.28	15.48	203.71	7.41	8.33	7.18	12.30	12.55	19.80
Iowa	22.91	30.59	12.06	15.49	25.37	33.03	5.68	7.20	10.33	14.07	16.54	23.96
Kansas	30.47	34.18	12.56	17.64	24.42	509.67	6.84	7.78	15.53	22.45	26.64	38.84
Kentucky	29.46	24.89	11.10	13.31	23.35	81.78	5.13	5.67	8.76	14.63	16.97	25.19
Louisiana	32.95	33.79	13.01	15.27	30.52	161.94	10.08	11.82	12.86	17.44	27.19	30.76
Maine	23.60	26.48	8.64	11.37	27.50	680.39	8.65	11.22	11.90	14.40	23.83	27.04
Maryland	20.94	25.45	8.38	10.37	26.21	264.59	4.46	5.29	11.34	16.65	20.25	25.94
Massachusetts	18.77	20.92	8.90	12.03	23.63	46.22	5.98	6.56	9.52	13.49	19.04	25.12
Michigan	26.27	32.01	7.05	9.36	20.85	188.82	4.12	5.87	4.92	7.84	7.80	11.56
Minnesota	36.55	34.90	9.89	13.86	24.01	811.78	4.09	4.67	10.50	13.30	20.63	24.21
Mississippi	31.79	33.59	12.19	15.61	24.13	109.96	7.72	8.48	11.21	15.65	24.84	37.75
Missouri	25.57	28.16	9.26	12.77	24.26	108.17	7.23	9.12	9.23	15.20	18.60	24.45
Montana	28.95	29.38	11.39	14.36	19.87	112.67	6.36	7.44	14.89	18.79	23.72	26.72
Nebraska	29.14	34.70	16.10	23.19	19.41	247.47	7.34	8.20	16.50	21.66	27.15	34.10
Nevada	30.95	34.00	9.98	11.37	21.26	999.99	19.55	17.36	12.73	14.63	17.55	24.06
New Hampshire	24.48	55.35	10.67	13.70	30.38	53.13	14.01	15.89	14.11	16.83	23.51	29.43
New Jersey	24.20	30.84	7.20	9.25	16.99	866.41	4.60	7.00	7.09	10.23	11.28	14.91
New Mexico	25.44	26.64	9.16	10.78	22.98	168.93	5.87	7.26	18.75	27.43	36.14	48.89
New York	13.46	14.94	5.10	6.80	12.04	78.40	2.69	4.37	5.23	7.92	9.36	12.30
North Carolina	24.22	27.97	10.09	13.24	25.24	36.64	5.74	6.00	8.94	14.54	20.37	28.64
North Dakota	36.59	52.24	16.60	20.43	24.38	603.73	11.72	15.57	18.19	19.31	29.00	30.82
Ohio	19.78	26.88	6.25	8.03	20.45	78.73	6.06	8.47	5.35	8.34	9.50	13.83
Oklahoma	29.05	28.77	10.89	14.56	19.29	38.25	7.14	7.10	15.07	19.52	23.75	29.27
Oregon	31.75	28.14	9.91	12.68	28.32	750.92	5.27	6.06	9.35	13.34	22.08	28.15
Pennsylvania	14.16	23.83	5.65	7.57	18.94	119.72	16.19	17.59	5.00	7.39	9.78	13.52
Rhode Island	24.94	32.29	9.09	12.67	41.99	84.56	6.72	12.67	12.23	19.23	16.59	21.75
South Carolina	33.63	51.65	13.00	14.92	34.51	56.30	7.06	7.94	12.76	19.23	32.07	40.67
South Dakota	40.29	55.22	15.74	19.98	27.25	56.75	44.30	39.32	22.92	27.54	53.85	75.02
Tennessee	29.36	33.64	12.39	15.62	29.01	70.76	29.94	36.22	9.10	12.52	28.17	32.75
Texas	13.84	13.95	6.15	7.64	13.94	91.47	21.03	38.21	8.97	12.21	20.98	30.18
Utah	27.52	33.19	8.57	12.43	18.18	387.46	4.43	5.47	14.60	14.75	20.49	23.90
Vermont	21.48	32.91	11.52	15.49	25.81	87.13	6.99	9.30	23.38	29.89	25.00	34.10
Virginia	27.67	28.34	8.08	9.73	23.69	191.74	4.68	5.75	12.78	17.59	30.50	40.25
Washington	25.97	56.90	9.17	11.68	25.35	99.57	19.91	24.50	8.60	11.94	14.09	17.67
West Virginia	33.34	38.25	11.03	15.85	37.51	235.65	11.27	12.80	9.68	14.92	15.51	21.67
Wisconsin	26.82	37.34	9.65	13.46	35.35	109.54	4.71	5.47	7.25	10.77	15.14	20.57
Wyoming	28.70	21.12	12.12	15.99	18.34	237.09	18.37	20.49	23.65	20.94	19.36	27.83
Puerto Rico	.00	.00	47.33	47.78	47.14	37.41	85.72	79.05	72.38	86.18	99.94	99.94
U.S. citizens abroad[1]	46.31	45.42	22.33	24.79	35.94	62.00	20.89	24.65	79.78	91.03	99.71	99.71

Footnote(s) at end of table

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (percent)]

State	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**.22**	**.22**	**.43**	**.40**	**.11**	**.10**	**.19**	**.16**	**.19**	**.16**	**.18**	**.16**
Alabama	1.76	1.76	3.27	3.06	.95	.89	1.68	1.24	1.68	1.24	1.62	1.21
Alaska	2.74	2.75	2.78	2.69	1.78	.87	3.34	1.06	3.34	1.06	3.26	1.04
Arizona	1.65	1.66	2.33	2.25	.80	.76	1.59	1.07	1.58	1.06	1.54	1.04
Arkansas	1.99	1.99	4.05	4.07	1.22	1.03	2.12	1.42	2.12	1.41	2.02	1.36
California	.75	.76	1.09	1.04	.33	.36	.56	.53	.56	.53	.54	.52
Colorado	1.66	1.66	2.67	2.44	.81	.86	1.55	1.26	1.54	1.23	1.49	1.21
Connecticut	1.70	1.70	3.72	3.37	.76	.72	1.35	1.12	1.35	1.12	1.33	1.10
Delaware	2.53	2.53	3.90	3.06	1.63	1.14	3.11	1.33	3.11	1.33	3.06	1.32
District of Columbia	3.40	3.41	5.21	5.34	3.16	3.04	3.80	2.83	3.80	2.82	3.76	2.80
Florida	1.09	1.09	2.65	2.44	.52	.53	.95	.80	.95	.79	.92	.78
Georgia	1.47	1.47	3.04	2.96	.76	.77	1.36	1.24	1.35	1.23	1.32	1.22
Hawaii	2.28	2.28	2.56	2.35	1.19	1.04	2.65	1.29	2.64	1.28	2.59	1.26
Idaho	1.84	1.84	3.42	3.31	.80	1.22	2.69	1.67	2.68	1.66	2.54	1.58
Illinois	1.03	1.03	1.96	1.81	.43	.43	.76	.67	.76	.66	.74	.66
Indiana	1.40	1.40	3.67	3.53	.71	.67	1.17	1.06	1.17	1.06	1.12	1.04
Iowa	1.54	1.54	3.71	3.68	.94	.96	1.70	1.49	1.68	1.48	1.49	1.34
Kansas	1.83	1.83	3.99	3.73	1.06	.95	1.79	1.35	1.77	1.33	1.62	1.28
Kentucky	1.61	1.61	3.39	3.39	1.03	.91	1.68	1.27	1.68	1.27	1.58	1.22
Louisiana	1.75	1.76	4.63	4.33	.93	.85	1.50	1.28	1.50	1.27	1.47	1.27
Maine	1.88	1.88	4.15	4.01	1.33	1.10	2.43	1.38	2.43	1.37	2.35	1.33
Maryland	1.59	1.59	2.62	2.49	.85	.88	1.34	1.22	1.34	1.21	1.32	1.20
Massachusetts	1.41	1.41	2.68	2.41	.66	.62	1.13	.95	1.13	.95	1.11	.94
Michigan	1.10	1.10	1.86	1.81	.55	.53	.97	.81	.97	.80	.94	.79
Minnesota	1.62	1.62	2.85	2.55	.80	.91	1.49	1.34	1.48	1.34	1.33	1.28
Mississippi	2.05	2.05	3.85	3.56	1.39	.98	2.14	1.32	2.14	1.31	2.06	1.30
Missouri	1.60	1.60	3.72	3.53	.80	.77	1.34	1.18	1.33	1.18	1.25	1.14
Montana	2.49	2.49	3.84	3.97	1.61	1.19	2.80	1.58	2.80	1.56	2.66	1.49
Nebraska	1.93	1.93	4.08	3.76	.96	1.06	2.11	1.57	2.10	1.56	1.82	1.45
Nevada	1.98	1.98	3.47	3.13	1.34	.98	2.13	1.20	2.13	1.18	2.08	1.16
New Hampshire	1.94	1.95	4.06	3.62	.87	.94	2.22	1.17	2.22	1.16	2.19	1.15
New Jersey	1.20	1.20	2.32	2.08	.46	.53	.91	.81	.91	.81	.89	.79
New Mexico	2.72	2.72	3.27	3.11	1.58	1.04	2.53	1.32	2.52	1.30	2.47	1.25
New York	.88	.88	1.39	1.21	.38	.37	.66	.56	.66	.56	.65	.55
North Carolina	1.46	1.46	3.23	2.83	.71	.73	1.32	1.14	1.32	1.14	1.27	1.12
North Dakota	2.33	2.32	5.39	5.28	1.73	1.49	3.01	2.06	3.00	2.04	2.70	1.88
Ohio	1.07	1.07	2.42	2.24	.52	.47	.82	.73	.82	.73	.80	.72
Oklahoma	1.59	1.59	3.52	3.46	.91	.90	1.56	1.24	1.56	1.22	1.50	1.20
Oregon	1.75	1.76	3.08	2.85	.93	.91	1.73	1.30	1.72	1.29	1.68	1.26
Pennsylvania	.99	.99	2.38	2.48	.48	.46	.79	.72	.79	.71	.77	.70
Rhode Island	1.93	1.93	3.79	3.23	1.32	.98	2.40	1.14	2.40	1.13	2.36	1.12
South Carolina	1.77	1.74	3.48	3.23	.90	.91	1.69	1.38	1.69	1.37	1.66	1.35
South Dakota	3.12	3.12	6.54	6.18	2.33	1.64	3.68	2.35	3.67	2.33	3.26	2.07
Tennessee	1.65	1.65	4.66	4.22	.90	.83	1.52	1.26	1.52	1.26	1.48	1.23
Texas	.97	.97	2.18	2.08	.46	.42	.77	.63	.76	.62	.74	.61
Utah	1.68	1.68	2.08	2.06	1.26	.96	2.21	1.29	2.21	1.27	2.16	1.23
Vermont	2.06	2.06	4.22	3.72	1.36	1.51	3.88	1.62	3.87	1.61	3.73	1.55
Virginia	1.43	1.43	2.78	2.70	.62	.70	1.17	1.10	1.17	1.09	1.14	1.08
Washington	1.54	1.54	3.38	3.27	.76	.72	1.22	1.15	1.22	1.15	1.20	1.13
West Virginia	1.79	1.79	5.79	5.75	1.14	.88	1.93	1.19	1.93	1.19	1.90	1.17
Wisconsin	1.46	1.46	2.85	2.62	.74	.75	1.36	1.18	1.35	1.17	1.28	1.13
Wyoming	3.00	3.00	3.65	3.46	2.13	.96	3.25	1.13	3.24	1.12	3.12	1.09
Puerto Rico	13.70	13.70	54.19	40.91	13.47	7.32	22.92	25.33	22.92	24.28	22.92	24.15
U.S. citizens abroad[1]	5.46	5.49	11.38	12.00	5.07	2.61	7.32	5.03	7.31	4.97	7.01	4.90

[1]Returns filed by U.S. citizens living in U.S. possessions or abroad

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Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Averge (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**93,902,469**	**100.0**	**1,613,731,497**	**100.0**	**17,185**	**73,906,244**	**100.0**	**1,556,082,195**	**100.0**
No adjusted gross income	663,646	0.7	—12,823,004	—	—19,322	8,128	(2)	—679,564	—
$1 under $1,000	3,024,351	3.2	1,759,292	0.1	582	*2,143	(2)	*1,412	(2)
$1,000 under $2,000	4,275,815	4.6	6,385,658	0.4	1,493	129,100	0.2	201,808	(2)
$2,000 under $3,000	4,397,486	4.7	10,929,316	0.7	2,485	137,884	0.2	333,128	(2)
$3,000 under $4,000	3,931,648	4.2	13,746,974	0.9	3,496	1,905,966	2.6	6,902,448	0.4
$4,000 under $5,000	3,762,583	4.0	16,907,372	1.0	4,494	2,518,951	3.4	11,329,804	0.7
$5,000 under $6,000	3,845,684	4.1	21,116,919	1.3	5,491	2,547,733	3.4	13,987,795	0.9
$6,000 under $7,000	3,788,205	4.0	24,621,903	1.5	6,500	2,633,086	3.6	17,128,806	1.1
$7,000 under $8,000	3,782,772	4.0	28,373,468	1.8	7,501	2,935,084	4.0	22,043,210	1.4
$8,000 under $9,000	3,553,878	3.8	30,235,231	1.9	8,508	3,096,534	4.2	26,365,050	1.7
$9,000 under $10,000	3,400,458	3.6	32,291,416	2.0	9,496	3,198,587	4.3	30,386,704	2.0
$10,000 under $11,000	3,205,160	3.4	33,615,887	2.1	10,488	3,074,506	4.2	32,245,516	2.1
$11,000 under $12,000	2,931,042	3.1	33,689,991	2.1	11,494	2,847,096	3.9	32,732,354	2.1
$12,000 under $13,000	2,899,170	3.1	36,221,920	2.2	12,494	2,835,438	3.8	35,425,837	2.3
$13,000 under $14,000	2,738,283	2.9	36,953,802	2.3	13,495	2,680,651	3.6	36,172,732	2.3
$14,000 under $15,000	2,529,386	2.7	36,636,436	2.3	14,484	2,476,694	3.4	35,872,680	2.3
$15,000 under $20,000	11,097,733	11.8	193,430,777	12.0	17,430	10,961,188	14.8	191,078,531	12.3
$20,000 under $25,000	9,158,521	9.8	205,478,622	12.7	22,436	9,091,019	12.3	203,994,569	13.1
$25,000 under $30,000	6,783,466	7.2	185,760,754	11.5	27,384	6,758,834	9.1	185,096,327	11.9
$30,000 under $40,000	7,950,952	8.5	273,095,062	16.9	34,347	7,911,862	10.7	271,751,237	17.5
$40,000 under $50,000	3,053,039	3.3	134,907,796	8.4	44,188	3,042,033	4.1	134,424,985	8.6
$50,000 under $75,000	2,033,079	2.2	120,009,700	7.4	59,029	2,021,047	2.7	119,294,711	7.7
$75,000 under $100,000	535,348	0.6	45,918,079	2.8	85,772	533,299	0.7	45,743,778	2.9
$100,000 under $200,000	443,514	0.5	58,591,220	3.6	132,107	442,274	0.6	58,422,661	3.8
$200,000 under $500,000	100,369	0.1	28,343,686	1.8	282,395	100,242	0.1	28,309,600	1.8
$500,000 under $1,000,000	12,467	(2)	8,323,125	0.5	667,612	12,455	(2)	8,314,521	0.5
$1,000,000 or more	4,414	(2)	9,210,095	0.6	2,086,564	4,410	(2)	9,201,556	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of —			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**73,878,803**	**1,252,026,823**	**100.0**	**73,840,395**	**249,078,475**	**100.0**	**250,341,440**	**100.0**	**20.0**	**16.1**	**3,387**
No adjusted gross income	—	—	—	886	1,388	(2)	101,209	(2)	(3)	(3)	12,452
$1 under $1,000	—	—	—	*1,803	*1,515	(2)	*2,436	(2)	(3)	(3)	*1,137
$1,000 under $2,000	128,900	353,595	(2)	128,865	7,986	(2)	9,413	(2)	2.7	4.7	73
$2,000 under $3,000	137,061	443,479	(2)	137,275	21,224	(2)	23,058	(2)	5.2	6.9	167
$3,000 under $4,000	1,905,045	5,127,835	0.4	1,905,530	112,815	(2)	115,410	(2)	2.3	1.7	61
$4,000 under $5,000	2,518,922	8,578,561	0.7	2,518,858	415,474	0.2	415,578	0.2	4.8	3.7	165
$5,000 under $6,000	2,547,581	10,759,126	0.9	2,547,580	723,738	0.3	724,603	0.3	6.7	5.2	284
$6,000 under $7,000	2,632,708	13,621,294	1.1	2,632,708	1,138,250	0.5	1,140,294	0.5	8.4	6.7	433
$7,000 under $8,000	2,934,977	17,406,669	1.4	2,934,603	1,549,400	0.6	1,549,811	0.6	8.9	7.0	528
$8,000 under $9,000	3,095,228	20,570,077	1.6	3,095,149	1,941,985	0.8	1,944,630	0.8	9.5	7.4	628
$9,000 under $10,000	3,196,590	23,682,886	1.9	3,196,126	2,449,349	1.0	2,453,351	1.0	10.4	8.1	767
$10,000 under $11,000	3,074,442	25,288,690	2.0	3,074,265	2,842,009	1.1	2,843,044	1.1	11.2	8.8	925
$11,000 under $12,000	2,846,369	25,859,678	2.1	2,846,717	3,071,425	1.2	3,073,414	1.2	11.9	9.4	1,079
$12,000 under $13,000	2,835,074	28,098,937	2.2	2,833,868	3,507,189	1.4	3,513,296	1.4	12.5	9.9	1,239
$13,000 under $14,000	2,680,234	28,835,586	2.3	2,680,131	3,767,435	1.5	3,773,755	1.5	13.1	10.4	1,408
$14,000 under $15,000	2,476,521	28,662,138	2.3	2,476,397	3,857,407	1.5	3,859,806	1.5	13.5	10.8	1,558
$15,000 under $20,000	10,959,606	154,254,242	12.3	10,956,520	22,754,554	9.1	22,774,214	9.1	14.8	11.9	2,078
$20,000 under $25,000	9,088,882	164,534,569	13.1	9,082,853	26,775,402	10.7	26,804,588	10.7	16.3	13.1	2,948
$25,000 under $30,000	6,758,236	149,888,218	12.0	6,751,434	26,621,184	10.7	26,635,973	10.6	17.8	14.4	3,941
$30,000 under $40,000	7,910,912	220,551,090	17.6	7,898,224	44,347,673	17.8	44,388,335	17.7	20.1	16.3	5,610
$40,000 under $50,000	3,041,459	108,875,262	8.7	3,038,639	25,517,340	10.2	25,565,426	10.2	23.5	19.0	8,404
$50,000 under $75,000	2,019,686	96,427,414	7.7	2,014,742	27,068,271	10.9	27,208,647	10.8	28.2	22.8	13,463
$75,000 under $100,000	532,350	36,727,562	2.9	530,999	12,436,734	5.0	12,549,071	5.0	34.2	27.4	23,531
$100,000 under $200,000	441,263	47,258,259	3.8	439,843	19,145,308	7.7	19,406,182	7.6	41.1	33.2	43,878
$200,000 under $500,000	99,971	22,696,007	1.8	99,629	11,089,114	4.5	11,342,454	4.4	50.0	40.1	113,151
$500,000 under $1,000,000	12,397	6,512,424	0.5	12,366	3,613,195	1.5	3,713,691	1.4	57.0	44.7	298,169
$1,000,000 or more	4,389	7,013,225	0.6	4,385	4,301,111	1.7	4,409,751	1.7	62.9	47.9	999,944

Footnote(s) at end of table

able 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

ll figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[1]	All returns: Averge (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Smallest Size of Adjusted Gross Income									
b adjusted gross income	663,646	0.7	—12,823,004	—	—19,322	8,128	(2)	—679,564	—
under $1,000	3,024,351	3.2	1,759,292	0.1	582	2,143	(2)	1,412	(2)
under $2,000	7,300,166	7.8	8,144,950	0.5	1,116	131,243	0.2	203,220	(2)
under $3,000	11,697,652	12.5	19,074,267	1.2	1,631	269,127	0.4	536,348	(2)
under $4,000	15,629,300	16.6	32,821,241	2.0	2,100	2,175,093	2.9	7,438,795	0.5
under $5,000	19,391,883	20.7	49,728,613	3.1	2,564	4,694,044	6.4	18,768,599	1.2
under $6,000	23,237,567	24.7	70,845,532	4.4	3,049	7,241,777	9.8	32,756,394	2.1
under $7,000	27,025,772	28.8	95,467,435	5.9	3,532	9,874,863	13.4	49,885,199	3.2
under $8,000	30,608,544	32.8	123,840,903	7.6	4,020	12,809,947	17.3	71,928,409	4.6
under $9,000	34,362,422	36.6	154,076,134	9.5	4,484	15,906,481	21.5	98,293,458	6.3
under $10,000	37,762,880	40.2	186,367,551	11.5	4,935	19,105,068	25.9	128,680,163	8.3
under $11,000	40,968,040	43.6	219,983,438	13.5	5,370	22,179,574	30.0	160,925,679	10.3
under $12,000	43,899,082	46.7	253,673,429	15.6	5,779	25,026,670	33.9	193,658,033	12.4
under $13,000	46,798,252	49.8	289,895,348	17.8	6,195	27,862,108	37.7	229,083,870	14.7
under $14,000	49,536,535	52.8	326,849,150	20.1	6,598	30,542,759	41.3	265,256,602	17.0
under $15,000	52,065,921	55.4	363,485,586	22.3	6,981	33,019,453	44.7	301,129,282	19.3
under $20,000	63,163,654	67.3	556,916,363	34.2	8,817	43,980,641	59.5	492,207,813	31.6
under $25,000	72,322,175	77.0	762,394,985	46.9	10,542	53,071,660	71.8	696,202,382	44.7
under $30,000	79,105,641	84.2	948,155,739	58.3	11,986	59,830,494	81.0	881,298,709	56 6
under $40,000	87,056,593	92.7	1,221,250,801	75.1	14,028	67,742,356	91.7	1,153,049,946	74.1
under $50,000	90,109,632	96.0	1,356,158,597	83.4	15,050	70,784,389	95.8	1,287,474,932	82.7
under $75,000	92,142,711	98.1	1,476,168,297	90.8	16,020	72,805,436	98.5	1,406,769,643	90.4
under $100,000	92,678,059	98.7	1,522,086,376	93.6	16,423	73,338,735	99.2	1,452,513,422	93.3
under $200,000	93,121,573	99 2	1,580,677,595	97.2	16,974	73,781,009	99 8	1,510,936,083	97.1
under $500,000	93,221,942	99.3	1,609,021,282	98.9	17,260	73,881,251	100.0	1,539,245,683	98.9
under $1,000,000	93,234,409	99.3	1,617,344,406	99.4	17,347	73,893,706	100.0	1,547,560,204	99.4
or more	93,238,823	99.3	1,626,554,501	100.0	17,445	73,898,116	100.0	1,556,761,760	100 0
l returns	93,902,469	100 0	1,613,731,497	99 2	17,185	73,906,244	100 0	1,556,082,195	100 0

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
umulated From Smallest Size of Adjusted Gross Income											
b adjusted gross income	—	—	—	886	1,388	(2)	101,209	(2)	(3)	(3)	12,452
under $1,000	—	—	—	1,803	1,515	(2)	2,436	(2)	(3)	(1)	1,137
under $2,000	128,900	353,595	(2)	130,668	9,501	(2)	11,849	(2)	3.4	5.8	90
under $3,000	265,961	797,074	0.1	267,943	30,725	(2)	34,907	(2)	4.4	6.5	130
under $4,000	2,171,006	5,924,909	0.5	2,173,473	143,540	0.1	150,318	0.1	2.5	2.0	69
under $5,000	4,689,928	14,503,470	1.2	4,692,331	559,014	0.2	565,896	0.2	3.9	3 0	121
under $6,000	7,237,509	25,262,596	2.0	7,239,911	1,282,752	0.5	1,290,498	0.5	5.1	3.9	178
under $7,000	9,870,217	38,883,890	3.1	9,872,619	2,421,002	1.0	2,430,793	1.0	6.3	4.9	246
under $8,000	12,805,194	56,290,558	4.5	12,807,222	3,970,402	1.6	3,980,603	1.6	7.1	5.5	311
under $9,000	15,900,422	76,860,636	6.1	15,902,371	5,912,387	2.4	5,925,233	2.4	7.7	6.0	373
under $10,000	19,097,012	100,543,521	8.0	19,098,497	8,361,736	3.4	8,378,584	3.3	8.3	6.5	439
under $11,000	22,171,454	125,832,211	10.1	22,172,762	11,203,745	4.5	11,221,628	4.5	8.9	7.0	506
under $12,000	25,017,823	151,691,889	12.1	25,019,479	14,275,170	5.7	14,295,042	5.7	9.4	7.4	571
under $13,000	27,852,897	179,790,826	14.4	27,853,347	17,782,359	7.1	17,808,338	7.1	9 9	7.8	639
under $14,000	30,533,131	208,626,412	16.7	30,533,478	21,549,794	8.7	21,582,093	8 6	10.3	8.1	707
under $15,000	33,009,652	237,288,550	19.0	33,009,875	25,407,201	10 2	25,441,899	10.2	10.7	8.4	771
under $20,000	43,969,258	391,542,792	31.3	43,966,395	48,161,755	19.3	48,216,112	19.3	12.3	9 8	1,096
under $25,000	53,058,140	556,077,362	44.4	53,049,248	74,937,157	30.1	75,020,700	30.0	13.5	10.8	1,414
under $30,000	59,816,376	705,965,580	56.4	59,800,682	101,558,341	40.8	101,656,673	40.6	14.4	11.5	1,699
under $40,000	67,727,288	926,516,670	74.0	67,698,906	145,906,015	58.6	146,045,009	58 4	15 8	12.7	2,156
under $50,000	70,768,747	1,035,391,932	82.7	70,737,545	171,423,354	68.8	171,610,435	68 6	16 6	13.3	2,424
under $75,000	72,788,433	1,131,819,346	90.4	72,752,287	198,491,626	79.7	198,819,082	79.5	17.6	14.1	2,731
under $100,000	73,320,783	1,168,546,907	93.3	73,283,286	210,928,360	84.7	211,368,152	84.5	18.1	14.6	2,882
under $200,000	73,762,046	1,215,805,167	97.1	73,723,129	230,073,668	92.4	230,774,334	92.2	19.0	15.3	3,128
under $500,000	73,862,017	1,238,501,173	98.9	73,822,758	241,162,782	96.8	242,116,789	96 8	19.5	15.7	3,277
under $1,000,000	73,874,414	1,245,013,597	99.4	73,835,124	244,775,977	98.3	245,830,480	98.2	19.7	15 9	3,327
or more	73,878,803	1,252,026,823	100.0	73,839,509	249,077,088	100.0	250,240,231	100.0	20.0	16.1	3,386
l returns	73,878,803	1,252,026,823	100.0	73,840,395	249,078,475	100.0	250,341,440	100 0	20 0	16 1	3,387

Footnote(s) at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[1]	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	4,414	(2)	9,210,095	0.6	2,086,564	4,410	(2)	9,201,556	0.6
$500,000 or more	16,881	(2)	17,533,219	1.1	1,038,636	16,865	(2)	17,516,077	1.1
$200,000 or more	117,250	0.1	45,876,905	2.8	391,274	117,107	0.2	45,825,677	2.9
$100,000 or more	560,764	0.6	104,468,125	6.4	186,296	559,381	0 8	104,248,338	6.7
$75,000 or more	1,096,112	1.2	150,386,204	9.2	137,200	1,092,680	1.5	149,992,116	9.6
$50,000 or more	3,129,191	3.3	270,395,904	16.6	86,411	3,113,727	4 2	269,286,828	17.3
$40,000 or more	6,182,230	6 6	405,303,700	24.9	65,559	6,155,760	8.3	403,711,813	25.9
$30,000 or more	14,133,182	15.1	678,398,762	41.7	48,000	14,067,622	19.0	675,463,051	43.4
$25,000 or more	20,916,648	22.3	864,159,516	53.1	41,314	20,826,456	28 2	860,559,377	55.3
$20,000 or more	30,075,169	32.0	1,069,638,138	65.8	35,565	29,917,475	40.5	1,064,553,946	68.4
$15,000 or more	41,172,902	43.8	1,263,068,914	77.7	30,677	40,878,663	55.3	1,255,632,478	80.7
$14,000 or more	43,702,288	46.5	1,299,705,351	79.9	29,740	43,355,357	58.7	1,291,505,158	83.0
$13,000 or more	46,440,571	49.5	1,336,659,152	82.2	28,782	46,036,008	62.3	1,327,677,890	85.3
$12,000 or more	49,339,741	52.5	1,372,881,072	84.4	27,825	48,871,446	66.1	1,363,103,727	87.6
$11,000 or more	52,270,783	55.7	1,406,571,063	86.5	26,909	51,718,542	70 0	1,395,836,081	89.7
$10,000 or more	55,475,943	59.1	1,440,186,950	88.5	25,961	54,793,048	74.1	1,428,081,597	91.7
$9,000 or more	58,876,401	62.7	1,472,478,366	90.5	25,010	57,991,635	78.5	1,458,468,301	93.7
$8,000 or more	62,430,279	66.5	1,502,713,598	92.4	24,070	61,088,169	82.7	1,484,833,351	95.4
$7,000 or more	66,213,051	70.5	1,531,087,066	94.1	23,124	64,023,253	86 6	1,506,876,560	96.8
$6,000 or more	70,001,256	74.5	1,555,708,969	95.6	22,224	66,656,339	90 2	1,524,005,366	97.9
$5,000 or more	73,846,940	78 6	1,576,825,888	96.9	21,353	69,204,072	93 6	1,537,993,161	98 8
$4,000 or more	77,609,523	82.6	1,593,733,260	98.0	20,535	71,723,023	97.0	1,549,322,964	99.5
$3,000 or more	81,541,171	86.8	1,607,480,234	98.8	19,714	73,628,989	99 6	1,556,225,412	100.0
$2,000 or more	85,938,657	91.5	1,618,409,550	99.5	18,832	73,766,873	99.8	1,556,558,539	100 0
$1,000 or more	90,214,472	96.1	1,624,795,209	99.9	18,010	73,895,973	100.0	1,556,760,348	100.0
$1 or more	93,238,823	99.3	1,626,554,501	100.0	17,445	73,898,116	100.0	1,556,761,760	100 0
All returns	93,902,469	100.0	1,613,731,497	99.2	17,185	73,906,244	100 0	1,556,082,195	100 0

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	4,389	7,013,225	0.6	4,385	4,301,111	1.7	4,409,751	1.8	62.9	47.9	999,944
$500,000 or more	16,786	13,525,650	1.1	16,751	7,914,306	3.2	8,123,442	3.2	60.1	46.4	481,675
$200,000 or more	116,757	36,221,656	2.9	116,380	19,003,420	7.6	19,465,896	7.8	53.7	42.5	166,223
$100,000 or more	558,020	83,479,915	6.7	556,223	38,148,728	15.3	38,872,078	15.5	46.6	37.3	69,491
$75,000 or more	1,090,370	120,207,477	9.6	1,087,222	50,585,462	20.3	51,421,149	20.5	42 8	34.3	47,060
$50,000 or more	3,110,056	216,634,891	17.3	3,101,964	77,653,734	31.2	78,629,796	31.4	36.3	29.2	25,253
$40,000 or more	6,151,515	325,510,153	26.0	6,140,603	103,171,073	41.4	104,195,222	41.6	32.0	25.8	16,926
$30,000 or more	14,062,427	546,061,243	43 6	14,038,827	147,518,747	59.2	148,583,557	59.4	27.2	22.0	10,562
$25,000 or more	20,820,663	695,949,461	55.6	20,790,261	174,139,930	69.9	175,219,530	70.0	25.2	20.4	8,413
$20,000 or more	29,909,545	860,484,030	68.7	29,873,114	200,915,333	80.7	202,024,119	80.7	23.5	19.0	6,753
$15,000 or more	40,869,151	1,014,738,272	81.0	40,829,634	223,669,887	89 8	224,798,332	89.8	22.2	17.9	5,499
$14,000 or more	43,345,672	1,043,400,410	83.3	43,306,031	227,527,294	91.3	228,658,138	91.4	21.9	17.7	5,274
$13,000 or more	46,025,906	1,072,235,997	85 6	45,986,162	231,294,729	92.9	232,431,893	92.9	21.7	17.5	5,049
$12,000 or more	48,860,980	1,100,334,934	87.9	48,820,030	234,801,918	94.3	235,945,188	94.3	21.4	17.3	4,828
$11,000 or more	51,707,349	1,126,194,612	89.9	51,666,747	237,873,343	95.5	239,018,603	95.5	21.2	17.1	4,622
$10,000 or more	54,781,791	1,151,483,302	92.0	54,741,012	240,715,352	96 6	241,861,647	96.7	21.0	16.9	4,414
$9,000 or more	57,978,381	1,175,166,187	93.9	57,937,138	243,164,701	97.6	244,314,998	97.6	20.8	16.8	4,213
$8,000 or more	61,073,609	1,195,736,264	95.5	61,032,287	245,106,686	98.4	246,259,628	98.4	20.6	16.6	4,031
$7,000 or more	64,008,586	1,213,142,933	96 9	63,966,890	246,656,086	99.0	247,809,438	99.0	20.4	16.4	3,871
$6,000 or more	66,641,294	1,226,764,227	98 0	66,599,598	247,794,336	99.5	248,949,733	99.5	20.3	16.3	3,735
$5,000 or more	69,188,875	1,237,523,353	98 8	69,147,178	248,518,074	99 8	249,674,335	99.8	20.2	16.2	3,608
$4,000 or more	71,707,797	1,246,101,914	99.5	71,666,036	248,933,548	99.9	250,089,913	99.9	20.1	16.1	3,487
$3,000 or more	73,612,842	1,251,229,749	99.9	73,571,566	249,046,363	100.0	250,205,323	100.0	20.0	16.1	3,398
$2,000 or more	73,749,903	1,251,673,227	100.0	73,708,841	249,067,587	100.0	250,228,382	100.0	20.0	16.1	3,392
$1,000 or more	73,878,803	1,252,026,823	100 0	73,837,706	249,075,573	100.0	250,237,795	100.0	20.0	16.1	3,386
$1 or more	73,878,803	1,252,026,823	100.0	73,839,509	249,077,088	100.0	250,240,231	100.0	20.0	16.1	3,386
All returns	73,878,803	1,252,026,823	100 0	73,840,395	249,078,475	100.0	250,341,440	100.0	20.0	16.1	3,387

*Estimate should be used with caution because of the small number of sample returns on which it is based
[1]Percent based on positive income only
[2]Less than 0 05 percent
[3]Percent not computed
NOTE: Detail may not add to total because of rounding

Table 1.2—All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households			
					Total		Filed by men		Filed by women		Total		Filed by men	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Adjusted gross income less deficit	93,902,469	1,613,731,497	45,243,211	1,147,881,397	1,699,165	18,082,211	877,654	10,798,303	821,511	7,283,908	7,691,103	87,932,093	2,358,694	33,169,977
Salaries and wages	83,802,109	1,349,842,802	40,272,060	959,981,701	1,523,667	15,929,458	770,393	9,837,553	753,274	6,091,905	7,342,845	80,178,736	2,236,708	30,865,266
Business and profession														
Net profit	6,305,794	66,995,010	4,918,274	56,833,556	61,087	528,418	45,177	400,184	15,910	128,234	244,709	1,901,490	96,656	1,081,374
Net loss	2,575,325	11,865,856	1,991,217	9,462,887	31,775	214,999	20,887	155,396	10,888	59,603	95,332	343,066	40,717	201,371
Farm:														
Net profit	1,123,085	9,938,950	890,100	8,653,316	*1,781	*2,195	*1,781	*2,195	—	—	21,373	116,519	13,658	83,081
Net loss	1,485,345	11,731,416	1,276,564	10,461,030	16,980	154,787	12,605	124,958	4,375	29,830	28,544	143,923	20,228	125,107
Partnership:														
Net profit	1,783,022	25,638,164	1,334,104	22,118,891	24,735	190,668	12,966	111,903	11,769	78,765	58,647	695,466	27,989	476,232
Net loss	1,371,636	16,209,569	1,063,399	13,567,505	7,783	140,054	4,324	107,197	3,459	32,857	34,335	341,865	18,369	223,802
Small Business Corporation.														
Net profit	406,494	4,536,458	319,414	3,815,171	172	3,974	167	2,536	5	1,437	11,746	135,326	4,384	63,931
Net loss	349,374	3,865,707	287,349	3,352,026	4,802	21,515	4,385	18,793	417	2,722	9,157	78,617	7,671	67,549
Sales of capital assets														
Net gain	6,973,930	32,723,298	4,944,012	25,552,352	61,334	259,625	36,840	166,058	24,494	93,567	208,425	877,890	66,189	388,344
Net loss	1,955,544	3,063,698	1,367,805	2,184,349	19,757	21,641	11,593	11,123	8,164	10,518	75,079	120,841	33,463	67,100
Sales of property *other* than capital assets.														
Net gain	669,735	2,149,695	579,672	1,858,773	1,255	7,024	844	5,390	411	1,635	13,044	52,237	4,366	16,337
Net loss	424,922	2,073,409	333,899	1,724,076	6,614	27,786	3,690	17,401	2,924	10,385	7,476	68,789	5,454	59,691
Dividends in adjusted gross income	10,738,982	38,761,253	6,629,545	25,093,318	116,736	420,350	71,192	219,798	45,544	200,551	340,941	1,003,548	93,246	353,955
Interest received	49,019,575	102,009,444	29,581,980	66,972,972	579,495	971,900	307,588	446,119	271,907	525,780	2,117,158	2,965,244	570,174	795,730
Pensions and annuities in adjusted gross income	7,373,704	43,339,736	4,854,914	31,313,420	66,742	404,994	37,669	236,822	29,073	168,171	209,898	1,124,304	67,966	496,459
Rent														
Net income	3,653,996	13,664,671	2,555,937	10,083,150	35,694	224,827	22,833	120,306	12,861	104,521	138,759	342,473	47,555	121,282
Net loss	3,809,821	13,464,274	2,832,192	10,455,716	43,346	126,392	19,667	63,344	23,679	63,049	180,795	560,880	69,877	292,152
Royalty:														
Net income	707,018	4,213,345	502,733	2,945,746	8,828	59,530	4,797	22,621	4,031	36,910	27,640	100,464	8,715	22,370
Net loss	37,297	308,361	27,925	256,484	†	†	†	†	†	†	96	822	41	369
Estate or trust														
Net income	865,381	4,974,127	387,206	2,103,327	6,813	96,789	4,777	41,942	2,036	54,847	37,112	252,213	7,444	39,543
Net loss	40,916	414,096	28,127	305,756	1,511	11,701	*1,454	*11,548	*57	*153	917	13,224	696	9,580
State income tax refunds	10,525,604	3,629,571	8,466,776	2,992,755	118,466	22,025	71,679	15,307	46,787	6,719	652,972	218,870	209,169	79,218
Alimony received	317,335	1,422,198	20,980	71,904	10,482	27,524	—	—	10,482	27,524	164,237	703,470	13,291	97,118
Unemployment compensation in adjusted gross income	1,798,210	2,082,456	1,534,199	1,785,161	62,891	122,710	30,618	67,272	32,273	55,438	40,478	34,388	26,506	20,666
Other income less loss	4,022,539	—579,234	2,999,133	—657,971	40,268	—47,455	30,268	—17,754	10,000	—29,701	171,696	70,506	64,030	27,006
Total statutory adjustments	13,148,919	28,614,061	9,579,256	21,866,316	161,194	421,315	127,299	368,301	33,895	53,014	574,070	1,169,024	257,352	811,217
Total itemized deductions	28,950,282	218,028,139	22,095,809	179,508,353	478,083	2,224,234	269,599	1,390,893	208,484	833,342	1,746,990	9,517,992	561,896	3,635,343
Excess itemized deductions	28,634,179	127,935,816	22,095,764	104,400,594	450,750	1,431,960	260,862	937,534	189,888	494,426	1,746,990	5,501,167	561,896	2,343,760
Taxable income	88,104,696	1,279,985,360	43,471,242	899,279,439	1,569,269	14,435,764	813,165	8,717,830	756,104	5,717,934	6,928,550	63,379,087	2,153,250	24,546,973
Income tax after credits	73,840,395	249,078,475	39,669,188	185,280,427	1,382,605	2,876,110	755,417	1,820,883	627,188	1,055,227	4,884,276	9,408,130	1,642,273	4,338,386
Total income tax	73,906,244	250,341,440	39,726,769	186,330,714	1,382,925	2,887,909	755,714	1,830,872	627,211	1,057,037	4,886,649	9,441,454	1,642,635	4,357,126
Total tax liability	75,325,013	256,251,076	40,669,717	191,277,257	1,401,533	2,935,890	768,080	1,865,873	633,453	1,070,016	4,934,027	9,584,422	1,661,627	4,439,015
Earned income credit, total	6,953,621	1,985,996	3,207,129	888,574	—	—	—	—	—	—	3,707,604	1,087,070	856,889	251,345
Taxpayments:														
Total	87,439,159	271,501,122	42,531,520	196,603,975	1,561,853	2,855,930	787,295	1,801,033	774,558	1,054,897	7,252,367	13,122,379	2,224,429	5,639,874
Income tax withheld	81,727,468	228,959,396	39,351,864	164,107,153	1,478,818	2,486,447	739,655	1,604,656	739,163	881,791	7,105,025	12,108,851	2,180,146	5,188,353
Advance earned income credit payments	29,900	5,447	13,213	4,128	—	—	—	—	—	—	*8,163	*578	—	—
Tax due at time of filing	21,755,516	32,843,576	13,927,478	25,278,300	555,619	483,993	331,023	306,902	224,596	177,091	647,530	819,153	243,133	419,363
Total overpayment	69,868,451	49,458,344	30,383,255	31,241,037	1,080,903	404,034	509,158	242,062	571,745	161,972	6,973,654	5,077,803	2,093,122	1,786,703
Overpayment refunded	68,232,903	46,680,072	29,347,669	29,080,766	1,065,786	385,493	501,375	229,218	564,411	156,275	6,927,548	5,003,455	2,075,505	1,750,905

Footnote(s) at end of table

Table 1.2—All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns of heads of households—Continued		Returns of single persons						Returns of surviving spouses					
	Filed by women		Total		Filed by men		Filed by women		Total		Filed by men		Filed by women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retruns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Adjusted gross income less deficit	5,332,409	54,762,116	39,143,344	357,964,996	21,575,134	204,622,555	17,568,210	153,342,441	125,646	1,870,801	44,465	891,551	81,181	979,250
Salaries and wages	5,106,137	49,313,470	34,565,590	292,517,305	19,777,005	181,827,838	14,788,585	110,689,467	97,947	1,235,603	36,394	631,057	61,553	604,546
Business and profession:														
Net profit	148,053	820,115	1,074,342	7,672,184	712,359	5,843,709	361,983	1,828,475	7,382	59,362	2,367	38,550	5,015	20,812
Net loss	54,615	141,696	455,937	1,826,836	297,901	1,334,132	158,036	492,704	1,064	18,068	*219	*3,861	845	14,207
Farm														
Net profit	7,715	33,438	206,796	1,163,399	178,007	1,063,142	28,789	100,257	*3,035	*3,521	*2,718	*1,909	*317	*1,612
Net loss	8,316	18,816	158,187	958,718	137,744	797,602	20,443	161,116	5,070	12,958	*42	*671	*5,028	*12,287
Partnership														
Net profit	30,658	219,234	363,605	2,605,573	196,192	1,765,258	167,413	840,315	1,931	27,566	*307	*23,029	*1,624	*4,537
Net loss	15,966	118,063	265,226	2,149,014	179,809	1,699,658	85,417	449,355	893	11,130	822	7,114	*71	*4,016
Small Business Corporation														
Net profit	7,362	71,395	74,475	578,118	43,353	369,695	31,122	208,424	*687	*3,869	*15	*1,898	*672	*1,971
Net loss	1,486	11,068	47,515	409,774	38,352	351,155	9,163	58,619	551	3,776	*424	*3,311	*127	*465
Sales of capital assets														
Net gain	142,236	489,546	1,747,260	6,001,834	836,504	3,305,523	910,756	2,696,311	12,899	31,598	6,092	13,222	6,807	18,376
Net loss	41,616	53,741	490,027	733,008	240,230	385,644	249,797	347,365	2,876	3,860	2,334	3,097	*542	*762
Sales of property *other* than capital assets:														
Net gain	8,678	35,900	74,128	229,470	58,990	172,928	15,138	56,542	1,636	2,190	1,470	1,591	*166	*599
Net loss	2,022	9,098	76,531	252,377	64,472	199,669	12,059	52,708	*402	*382	—	—	*402	*382
Dividends in adjusted gross income	247,695	649,594	3,628,057	12,149,070	1,407,820	3,991,747	2,220,237	8,157,323	23,703	94,967	11,140	56,019	12,563	38,947
Interest received	1,546,984	2,169,514	16,648,469	30,812,141	7,984,415	10,493,595	8,664,054	20,318,546	92,473	287,187	31,137	86,468	61,336	200,719
Pensions and annuities in adjusted gross income	141,932	627,845	2,214,583	10,364,424	731,044	3,796,334	1,483,539	6,568,090	27,567	132,595	*9,667	*54,074	17,900	78,521
Rent														
Net income	91,204	221,190	915,709	2,997,715	323,912	924,502	591,797	2,073,213	7,897	16,507	2,490	5,915	5,407	10,591
Net loss	110,918	268,729	742,946	2,300,977	431,705	1,613,484	311,241	687,493	10,542	20,309	480	3,770	10,062	16,539
Royalty:														
Net income	18,925	78,094	167,611	1,105,700	41,536	321,706	126,075	783,995	*206	*1,904	*101	*4	*105	*1,901
Net loss	*55	*453	9,263	48,897	2,896	38,510	6,367	10,387	†	†	†	†	—	—
Estate or trust														
Net income	29,668	212,670	429,290	2,490,594	134,076	592,867	295,214	1,897,727	4,960	31,205	*2,499	*8,692	2,461	22,512
Net loss	221	3,644	10,280	81,900	3,438	45,509	6,842	36,391	*81	*1,516	*15	*1,085	*66	*431
State income tax refunds	443,803	139,652	1,269,570	389,995	729,307	252,856	540,263	137,139	17,820	5,926	6,901	2,389	10,919	3,536
Alimony received	150,946	606,352	121,636	619,299	*7,097	*47,119	114,539	572,181	—	—	—	—	—	—
Unemployment compensation in adjusted gross income	13,972	13,723	158,933	139,084	127,486	111,155	31,447	27,928	*1,709	*1,113	*1,709	*1,113	—	—
Other income less loss	107,666	43,500	798,883	25,632	422,863	—119,718	376,020	145,350	12,559	30,054	3,206	4,711	9,353	25,344
Total statutory adjustments	316,718	357,806	2,825,483	5,135,042	1,649,006	3,672,338	1,176,477	1,462,703	8,916	22,364	5,499	16,178	3,417	6,186
Total itemized deductions	1,185,094	5,882,649	4,589,747	26,478,510	2,429,920	14,411,229	2,159,827	12,067,282	39,653	299,050	16,241	143 430	23,412	155,619
Excess itemized deductions	1,185,094	3,157,407	4,301,022	16,437,865	2,269,030	9,112,414	2,031,992	7,325,452	39,653	164,230	16,241	88,211	23,412	76,019
Taxable income	4,775,300	38,832,114	36,019,386	301,505,757	19,901,262	174,284,660	16,118,124	127,221,097	116,249	1,385,313	42,749	686,768	73,500	698,545
Income tax after credits	3,242,003	5,069,744	27,825,686	51,268,968	15,492,616	30,205,144	12,333,070	21,063,825	78,640	244,840	32,516	136,739	46,124	108,101
Total income tax	3,244,014	5,084,328	27,831,254	51,435,803	15,497,409	30,309,154	12,333,845	21,126,649	78,647	245,560	32,523	137,306	46,124	108,255
Total tax liability	3,272,400	5,145,408	28,240,380	52,203,882	15,791,267	30,902,991	12,449,113	21,300,891	79,356	249,625	33,184	140,007	46,172	109,617
Earned income credit, total	2,850,715	835,726	—	—	—	—	—	—	38,888	10,352	*6,527	*1,924	32,361	8,429
Taxpayments:														
Total	5,027,938	7,482,505	35,986,396	58,651,635	20,085,264	35,784,140	15,901,132	22,867,495	107,023	267,202	39,957	146,914	67,066	120,287
Income tax withheld	4,924,879	6,920,498	33,696,524	50,061,743	19,254,070	32,301,823	14,442,454	17,759,921	95,237	195 203	35,749	110,990	59,488	84,213
Advance earned income credit payments	*8,163	*578	*7,545	*624	*4,207	*89	*3,338	*535	*979	*117	—	—	*979	*117
Tax due at time of filing	404,397	399,790	6,600,362	6,214,605	3,125,082	3,230,095	3,475,280	2,984,510	24,527	47,524	9,656	23,814	14,871	23,710
Total overpayment	4,880,532	3,291,100	31,339,253	12,661,734	17,943,817	8,111,155	13,395,436	4,550,578	91,386	73,736	30,776	32,304	60,610	41,432
Overpayment refunded	4,852,043	3,252,550	30,804,564	12,143,715	17,741,013	7,903,910	13,063,551	4,239,805	87,336	66,642	29,286	30,487	58,050	36,155

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
NOTE: Detail may not add to total because of rounding

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
											Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**93,902,469**	**1,613,731,497**	**83,802,109**	**1,349,842,802**	**49,019,575**	**102,009,444**	**317,335**	**1,422,198**	**10,525,604**	**3,629,571**	**7,675,877**	**48,107,556**	**7,373,704**	**43,339,736**
No adjusted gross income	663,646	—12,823,004	267,936	2,919,467	355,117	988,200	450	5,686	28,767	25,013	31,480	111,788	29,316	84,630
$1 under $1,000	3,024,351	1,759,292	2,742,693	2,011,821	570,882	167,150	—	—	10,519	2,329	37,807	129,370	27,667	41,319
$1,000 under $2,000	4,275,815	6,385,658	3,879,978	5,923,340	1,076,039	490,965	*2,226	*4,584	11,358	2,401	63,130	114,558	61,266	59,481
$2,000 under $3,000	4,397,486	10,929,316	3,998,724	9,986,897	1,280,598	681,072	*3,401	*3,302	26,555	7,976	108,031	225,155	95,427	144,821
$3,000 under $4,000	3,931,648	13,746,974	3,463,567	11,963,816	1,336,897	1,188,510	22,219	41,583	24,184	6,294	176,473	480,356	160,456	336,687
$4,000 under $5,000	3,762,583	16,907,372	3,173,584	13,939,248	1,388,708	1,686,727	16,748	52,810	30,605	6,018	302,138	855,898	294,793	730,426
$5,000 under $6,000	3,845,684	21,116,919	3,238,120	17,468,504	1,390,678	1,996,066	25,012	70,400	52,474	14,248	373,681	1,308,105	361,060	1,078,758
$6,000 under $7,000	3,788,205	24,621,903	3,148,108	19,806,443	1,440,063	2,269,739	14,700	40,455	51,989	13,666	396,507	1,449,425	389,647	1,317,845
$7,000 under $8,000	3,782,772	28,373,468	3,205,182	23,170,377	1,497,263	2,497,470	20,501	69,136	57,013	13,831	411,536	1,822,866	400,166	1,574,174
$8,000 under $9,000	3,553,878	30,235,231	3,021,883	24,759,256	1,409,589	2,495,617	12,193	46,555	84,313	17,279	412,742	1,971,515	408,442	1,814,759
$9,000 under $10,000	3,400,458	32,291,416	2,930,959	26,712,552	1,427,474	2,502,323	*10,776	*33,107	97,122	21,462	338,945	1,668,546	331,043	1,611,675
$10,000 under $11,000	3,205,160	33,615,887	2,804,215	27,961,920	1,401,643	2,507,522	21,499	63,882	124,339	25,351	356,808	1,735,431	347,629	1,591,031
$11,000 under $12,000	2,931,042	33,689,991	2,559,770	28,053,918	1,405,402	2,517,979	18,943	57,698	135,842	32,227	311,241	1,805,600	303,986	1,638,489
$12,000 under $13,000	2,899,170	36,221,920	2,584,732	31,037,812	1,338,338	2,298,951	11,817	72,934	140,317	27,573	272,122	1,578,338	261,139	1,449,950
$13,000 under $14,000	2,738,283	36,953,802	2,435,873	31,162,979	1,373,904	2,648,226	16,128	59,018	172,016	39,401	277,586	1,726,429	269,873	1,546,225
$14,000 under $15,000	2,529,386	36,636,436	2,278,995	31,593,427	1,258,414	2,430,343	*11,204	*40,230	182,959	38,082	216,879	1,366,592	205,235	1,167,713
$15,000 under $16,000	2,407,056	37,322,297	2,190,018	32,158,349	1,317,416	2,214,960	12,887	58,113	216,675	50,553	263,609	1,830,741	258,022	1,702,965
$16,000 under $17,000	2,247,727	37,065,406	2,037,914	32,192,627	1,182,668	2,056,863	7,587	23,142	203,960	47,524	202,410	1,390,188	198,630	1,249,865
$17,000 under $18,000	2,198,543	38,453,445	2,003,024	33,554,535	1,200,029	2,209,391	*9,150	*26,272	234,376	59,770	205,364	1,366,361	200,067	1,310,057
$18,000 under $19,000	2,151,979	39,813,886	1,997,813	35,400,262	1,261,076	1,904,775	*4,645	*36,049	267,853	59,107	163,945	1,068,671	152,892	968,657
$19,000 under $20,000	2,092,428	40,775,744	1,903,441	35,297,671	1,254,251	2,175,111	*6,574	*25,217	315,732	79,459	201,151	1,448,135	193,795	1,305,458
$20,000 under $25,000	9,158,521	205,478,622	8,530,167	181,630,588	5,969,909	10,098,222	25,131	121,490	1,832,899	498,284	747,951	5,624,907	712,629	5,094,591
$25,000 under $30,000	6,783,466	185,760,754	6,393,355	165,420,281	4,844,613	8,469,563	19,465	134,582	1,782,613	513,339	562,662	4,705,022	538,979	4,300,325
$30,000 under $40,000	7,950,952	273,095,062	7,496,070	239,748,733	6,371,001	12,568,639	11,005	117,064	2,492,861	784,615	652,490	5,551,644	618,277	5,168,088
$40,000 under $50,000	3,053,039	134,907,796	2,850,790	114,612,795	2,698,729	7,576,814	7,234	110,663	1,029,575	424,781	267,160	2,654,397	246,279	2,417,902
$50,000 under $75,000	2,033,079	120,009,700	1,768,161	88,049,545	1,912,549	9,865,987	3,666	44,214	617,948	374,852	218,198	2,619,500	207,430	2,382,807
$75,000 under $100,000	535,348	45,918,079	442,622	29,778,766	512,766	4,025,094	902	5,787	155,721	164,173	51,303	570,951	48,934	510,489
$100,000 under $200,000	443,514	58,591,220	361,303	34,965,920	429,142	5,248,542	993	38,068	116,660	176,964	40,610	649,046	39,061	527,066
$200,000 under $500,000	100,369	28,343,686	80,132	13,966,820	97,820	2,620,913	232	18,074	24,218	70,369	9,878	212,937	9,586	162,110
$500,000 under $1,000,000	12,467	8,323,125	9,644	2,874,431	12,233	777,373	32	1,714	2,998	18,070	1,501	44,979	1,463	36,063
$1,000,000 or more	4,414	9,210,095	3,336	1,719,705	4,364	830,337	15	369	1,143	14,560	539	20,106	515	15,309
Taxable returns, total	**73,906,244**	**1,556,082,195**	**66,668,854**	**1,290,026,559**	**42,934,264**	**95,173,039**	**269,769**	**1,298,008**	**10,122,118**	**3,472,630**	**6,589,729**	**44,361,583**	**6,348,662**	**40,386,434**
No adjusted gross income	8,128	—679,564	5,355	352,675	7,377	184,257	*28	*1,046	1,855	4,262	435	4,100	435	3,890
$1 under $1,000	*2,143	*1,412	*311	*1,996	*2,143	*8,031	—	—	—	—	—	—	—	—
$1,000 under $2,000	129,100	201,808	21,421	15,565	117,268	127,161	—	—	*56	*68	*3,743	*5,365	*3,743	*5,365
$2,000 under $3,000	137,884	333,128	48,522	67,314	111,248	172,997	—	—	*257	*251	*2,942	*6,319	*2,942	*6,319
$3,000 under $4,000	1,905,966	6,902,448	1,796,680	6,310,342	582,341	407,649	14,940	22,350	3,805	1,510	9,888	16,119	*8,212	*15,768
$4,000 under $5,000	2,518,951	11,329,804	2,224,736	9,716,911	921,365	880,626	*9,404	*31,021	12,881	1,424	133,088	344,521	132,488	326,705
$5,000 under $6,000	2,547,733	13,987,795	2,181,474	11,603,955	923,036	1,290,190	13,188	53,279	16,134	3,847	207,452	669,031	199,495	566,741
$6,000 under $7,000	2,633,086	17,128,806	2,229,384	14,076,940	1,059,388	1,548,582	8,808	26,577	20,127	8,220	249,078	894,210	244,897	836,337
$7,000 under $8,000	2,935,084	22,043,210	2,500,971	18,103,507	1,241,834	2,030,302	18,084	62,764	29,441	5,624	323,167	1,483,626	313,864	1,256,258
$8,000 under $9,000	3,096,534	26,365,050	2,635,190	21,671,823	1,253,120	2,218,800	*11,757	*42,980	50,485	8,372	372,214	1,771,044	368,629	1,637,386
$9,000 under $10,000	3,198,587	30,386,704	2,772,027	25,276,080	1,333,260	2,343,225	*8,854	*27,787	74,775	13,026	322,062	1,559,597	314,208	1,503,717
$10,000 under $11,000	3,074,506	32,245,516	2,713,700	26,983,537	1,321,796	2,353,900	21,453	63,658	105,418	17,415	342,908	1,650,891	336,186	1,533,245
$11,000 under $12,000	2,847,096	32,732,354	2,500,709	27,363,592	1,361,179	2,425,377	18,943	57,698	119,685	24,551	305,361	1,786,019	298,106	1,622,651
$12,000 under $13,000	2,835,438	35,425,837	2,543,530	30,562,671	1,299,594	2,236,265	9,281	51,538	129,512	24,542	265,592	1,515,689	254,609	1,393,239
$13,000 under $14,000	2,680,651	36,172,732	2,400,457	30,677,329	1,330,192	2,560,297	16,128	59,018	155,378	33,785	273,290	1,695,524	265,924	1,517,074
$14,000 under $15,000	2,476,694	35,872,680	2,238,890	31,039,645	1,217,133	2,364,409	*11,204	*40,230	172,667	33,597	211,113	1,335,230	199,469	1,136,411
$15,000 under $16,000	2,375,357	36,830,907	2,169,774	31,783,966	1,295,962	2,170,364	12,887	58,113	208,856	45,280	259,256	1,802,505	253,669	1,674,730
$16,000 under $17,000	2,211,579	36,468,887	2,011,632	31,777,410	1,159,861	2,029,107	7,587	23,142	200,085	45,948	201,212	1,386,451	197,432	1,246,128
$17,000 under $18,000	2,172,634	38,001,468	1,986,705	33,251,143	1,183,413	2,191,453	*7,502	*23,594	228,311	56,340	204,153	1,357,760	198,856	1,304,640
$18,000 under $19,000	2,130,583	39,418,532	1,981,804	35,164,272	1,242,452	1,874,609	*4,645	*36,049	262,931	57,734	163,184	1,066,786	152,131	966,772
$19,000 under $20,000	2,071,035	40,358,737	1,867,288	35,035,003	1,238,504	2,142,808	*6,574	*25,217	309,774	74,019	200,275	1,443,791	192,919	1,301,532
$20,000 under $25,000	9,091,019	203,994,569	8,480,967	180,710,580	5,919,265	9,957,468	25,131	121,490	1,816,380	486,461	742,254	5,602,581	707,185	5,074,760
$25,000 under $30,000	6,758,834	185,096,327	6,377,005	165,030,820	4,821,568	8,399,418	19,465	134,582	1,777,074	510,068	560,706	4,673,026	537,040	4,268,656
$30,000 under $40,000	7,911,862	271,751,237	7,464,798	238,677,728	6,344,369	12,499,489	11,005	117,064	2,481,737	778,029	647,848	5,530,096	613,635	5,146,846
$40,000 under $50,000	3,042,033	134,424,985	2,842,418	114,252,435	2,689,917	7,517,608	7,234	110,663	1,028,165	422,733	266,973	2,650,358	246,092	2,413,911
$50,000 under $75,000	2,021,047	119,294,711	1,758,780	87,495,839	1,903,133	9,779,402	3,493	44,137	616,115	373,148	217,737	2,614,587	206,969	2,377,945
$75,000 under $100,000	533,299	45,743,778	440,918	29,642,304	511,174	4,015,828	902	5,787	155,488	163,782	51,280	570,383	48,911	509,920
$100,000 under $200,000	442,274	58,422,661	360,396	34,845,481	428,079	5,221,914	993	38,068	116,391	175,727	40,608	648,978	39,059	527,021
$200,000 under $500,000	100,242	28,309,600	80,040	13,944,874	97,711	2,616,400	232	18,074	24,197	70,246	**11,910	**276,997	**11,557	**212,467
$500,000 under $1,000,000	12,455	8,314,521	9,639	2,873,307	12,222	776,049	32	1,714	2,995	18,061	**	**	**	**
$1,000,000 or more	4,410	9,201,556	3,333	1,717,515	4,360	829,055	15	369	1,143	14,560	**	**	**	**
Total nontaxable returns	**19,996,225**	**57,649,302**	**17,133,255**	**59,816,243**	**6,085,311**	**6,836,405**	**47,566**	**124,190**	**403,486**	**156,941**	**1,086,148**	**3,745,973**	**1,025,042**	**2,953,301**
All returns, summary														
Under $5,000	20,055,529	36,905,609	17,526,482	46,744,589	6,008,241	5,202,625	45,044	107,964	131,988	50,031	719,059	1,917,124	668,925	1,397,364
$5,000 under $10,000	18,370,997	136,638,938	15,544,252	111,917,131	7,165,067	11,761,215	83,182	259,653	342,911	80,486	1,933,411	8,220,457	1,890,358	7,397,212
$10,000 under $15,000	14,303,041	177,118,036	12,663,585	149,810,056	6,777,701	12,403,021	79,591	293,762	755,473	162,634	1,434,636	8,212,390	1,387,862	7,393,408
$15,000 under $20,000	11,097,733	193,430,777	10,132,210	168,603,444	6,215,440	10,561,100	40,843	168,791	1,238,596	296,413	1,036,479	7,104,096	1,003,406	6,537,002
$20,000 or more	30,075,169	1,069,638,138	27,935,580	872,767,582	22,853,126	62,081,483	68,675	592,027	8,056,636	3,040,008	2,552,292	22,653,490	2,423,153	20,614,750

Footnote(s) at end of table

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Pensions and annuities—Continued									Dividends and other distributions received					
	Fully taxable				Partially taxable			Nontaxable		Total		Capital gain distributions received		Nontaxable distributions	
	Total		Reported on Form 1040												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**6,872,917**	**41,091,652**	**6,413,657**	**38,624,666**	**711,989**	**4,402,454**	**2,248,084**	**377,016**	**2,613,450**	**14,640,139**	**43,567,241**	**1,312,670**	**1,380,624**	**1,641,660**	**1,810,991**
No adjusted gross income	26,361	75,052	25,266	71,856	2,975	22,250	9,578	2,164	14,486	103,252	437,992	5,379	15,457	3,983	12,613
$1 under $1,000	25,677	38,877	19,114	28,577	*4,093	*33,422	*2,442	10,140	57,071	89,155	33,727	*6,504	*1,002	*2,358	*159
$1,000 under $2,000	54,655	53,843	51,077	47,582	*6,611	*22,592	*5,638	*3,817	*38,122	211,172	98,655	10,280	3,015	23,549	7,606
$2,000 under $3,000	90,408	137,701	86,018	127,859	*6,062	*19,319	*7,119	12,604	68,134	228,032	139,771	9,875	2,231	7,809	1,900
$3,000 under $4,000	147,026	307,600	129,667	263,859	13,430	100,707	29,086	16,069	72,049	222,424	182,808	19,347	10,771	23,327	8,263
$4,000 under $5,000	267 877	687,885	251,849	641,948	30,941	109,262	42,540	10,951	58,750	291,716	243,450	18,869	15,458	25,918	15,731
$5,000 under $6,000	330,911	991,881	312,567	933,101	36,142	201,864	86,877	16,699	114,360	317,357	273,696	20,565	4,767	28,524	19,667
$6,000 under $7,000	369,170	1,243,181	350,596	1,207,892	29,531	121,645	74,664	10,947	84,599	335,818	407,515	20,574	8,422	36,828	36,155
$7,000 under $8,000	382 097	1,512,294	350,152	1,410,187	24,700	227,324	61,880	14,736	83,248	351,221	409,161	20,534	10,516	37,530	25,009
$8,000 under $9,000	382,561	1,747,732	343,746	1,604,381	31,031	144,733	67,028	9,292	79,050	319,839	465,397	28,715	38,963	47,680	50,022
$9,000 under $10,000	314,346	1,555,607	294,000	1,485,028	19,184	92,243	56,068	*7,902	*20,696	369,459	579,291	42,190	80,996	33,753	23,707
$10,000 under $11,000	328,413	1,521,188	313,587	1,455,037	36,823	139,086	69,843	15,475	75,157	353,177	558,498	24,069	14,313	43,181	38,399
$11,000 under $12,000	293,895	1,586,257	275,628	1,496,340	19,679	120,607	52,232	9,770	98,735	344,292	479,806	17,141	8,516	45,766	30,601
$12,000 under $13,000	245,227	1,395,086	223,561	1,272,860	25,336	104,800	54,864	14,360	78,453	323,593	459,599	31,535	35,836	35,784	18,270
$13,000 under $14,000	249,174	1,490,155	229,419	1,384,779	26,032	178,565	56,070	10,290	57,708	337,221	492,381	30,077	16,298	55,541	33,683
$14,000 under $15,000	186,528	1,122,982	180,505	1,086,371	26,123	107,938	44,731	13,681	135,673	293,692	393,260	28,726	12,728	32,160	19,511
$15,000 under $16,000	238,982	1,603,856	225,216	1,500,401	32,841	178,486	99,110	*6,035	*48,399	316,049	460,153	27,111	27,852	45,417	23,060
$16,000 under $17,000	177,662	1,154,136	168,317	1,114,760	31,504	180,422	95,729	10,169	55,630	307,847	416,125	19,783	18,327	30,034	31,228
$17,000 under $18,000	184,871	1,207,361	170,797	1,109,097	20,444	135,456	102,696	*5,297	*23,544	303,816	413,936	22,171	5,476	41,581	18,769
$18,000 under $19,000	145,473	900,190	139,543	864,379	13,371	123,006	68,466	13,604	45,474	326,024	455,746	31,416	54,136	24,184	16,304
$19,000 under $20,000	176,835	1,225,920	172,716	1,188,052	26,334	132,573	79,538	7,446	89,642	296,819	446,103	25,711	37,039	31,802	15,707
$20,000 under $25,000	671,920	4,794,505	629,162	4,554,424	55,390	591,883	300,085	41,184	238,519	1,612,062	2,502,182	141,501	96,930	174,376	150,046
$25,000 under $30,000	505,354	4,100,718	481,221	3,942,363	51,155	398,867	199,607	29,887	205,437	1,373,574	2,089,150	111,854	64,202	132,185	119,024
$30,000 under $40,000	580,897	4,977,488	540,702	4,698,544	57,328	286,837	190,600	42,794	287,319	2,336,433	4,680,933	204,777	138,564	234,701	193,524
$40,000 under $50,000	223,981	2,329,416	200,186	2,055,715	36,744	170,711	88,486	24,025	154,269	1,266,963	2,886,228	113,970	119,523	134,096	117,261
$50,000 under $75,000	185,624	2,183,852	171,132	2,045,800	31,167	296,404	198,956	12,432	139,245	1,183,979	5,878,786	156,918	158,983	168,040	234,111
$75,000 under $100,000	43,698	466,904	40,050	438,257	6,592	56,578	43,585	3,111	47,469	375,420	3,199,920	54,220	59,834	57,574	106,068
$100,000 under $200,000	33,820	485,881	29,554	424,646	7,860	73,376	41,185	1,719	89,789	347,095	5,767,871	52,962	126,789	63,759	174,757
$200,000 under $500,000	7,847	146,456	6,927	129,165	2,130	24,073	15,654	341	42,408	86,963	4,471,198	13,495	67,824	17,206	158,423
$500,000 under $1,000,000	1,198	32,943	1,016	28,072	326	6,201	3,120	47	5,835	11,493	1,853,529	1,749	52,695	2,236	49,156
$1,000,000 or more	429	14,704	366	13,335	110	1,225	605	28	4,177	4,182	2,390,372	652	73,158	778	62,263
Taxable returns, total	**5,933,768**	**38,364,825**	**5,545,062**	**36,105,629**	**603,964**	**3,828,081**	**2,021,609**	**302,480**	**2,168,677**	**13,372,661**	**41,968,510**	**1,242,719**	**1,319,596**	**1,544,305**	**1,703,083**
No adjusted gross income	406	3,794	400	3,647	*39	*306	*96	—	—	4,958	119,864	285	1,751	496	4,328
$1 under $1,000	—	—	—	—	—	—	—	—	—	*297	*704	*9	*51	—	—
$1,000 under $2,000	*3,743	*5,365	*3,743	*5,365	—	—	—	—	—	53,649	46,323	*4,094	*395	*12,509	*5,256
$2,000 under $3,000	*2,942	*6,319	*2,942	*6,319	—	—	—	—	—	55,262	48,486	*3,047	*226	*1,809	*177
$3,000 under $4,000	*8,166	*15,762	*6,217	*13,306	*46	*10	*6	*1,676	*347	100,170	67,095	*11,752	*4,747	*10,803	*1,008
$4,000 under $5,000	121,233	312,024	115,993	300,220	*13,279	*26,225	*14,681	*2,408	*6,273	174,084	155,481	14,921	12,611	16,838	9,671
$5,000 under $6,000	189,035	549,985	180,431	520,864	*13,217	*38,011	*16,756	*8,407	*81,036	214,886	200,685	17,172	4,186	19,367	6,562
$6,000 under $7,000	234,696	800,770	222,573	780,811	13,172	58,528	35,567	*4,181	*34,912	227,718	276,107	14,897	6,343	24,714	27,688
$7,000 under $8,000	300,238	1,206,836	275,829	1,120,029	17,513	199,724	49,422	12,669	77,066	287,207	331,806	16,767	9,126	30,318	17,393
$8,000 under $9,000	343,436	1,570,623	304,621	1,428,265	30,343	143,596	66,763	*7,053	*56,825	272,159	334,936	19,990	15,762	37,858	26,474
$9,000 under $10,000	299,501	1,457,627	279,155	1,387,048	16,659	81,574	46,090	*7,854	*20,396	346,874	553,992	41,735	80,715	33,329	22,987
$10,000 under $11,000	317,389	1 464,530	302,607	1,398,749	34,622	136,259	68,715	13,018	50,102	336,911	507,931	19,930	11,829	40,998	38,271
$11,000 under $12,000	288,405	1,570,763	270,138	1,480,847	19,289	120,204	51,888	9,382	95,052	330,186	466,812	15,308	8,045	44,396	29,455
$12,000 under $13,000	239,602	1,343,554	217,936	1,231,307	24,035	93,682	49,685	14,360	78,453	311,699	424,222	30,705	35,482	35,234	13,645
$13,000 under $14,000	245,225	1,463,303	226,893	1,372,568	23,883	175,322	53,771	9,943	56,898	325,484	486,385	30,077	16,298	53,125	33,584
$14,000 under $15,000	180,806	1,091,706	174,783	1,055,095	26,079	107,851	44,704	13,681	135,673	283,056	382,798	26,988	12,448	31,036	19,074
$15,000 under $16,000	234,629	1,575,620	220,863	1,472,166	32,841	178,486	99,110	*6,035	*48,399	306,805	437,149	27,088	27,852	45,417	23,060
$16,000 under $17,000	176,464	1,150,399	167,120	1,111,069	31,504	180,422	95,729	10,169	55,630	298,838	407,919	19,622	18,296	29,974	29,243
$17,000 under $18,000	184,162	1,204,591	170,114	1,106,345	19,942	129,624	100,049	*5,297	*23,544	298,354	409,370	22,170	5,476	41,162	18,704
$18,000 under $19,000	144,712	898,306	138,782	862,494	13,371	123,006	68,466	13,604	45,474	317,112	450,654	31,313	53,566	23,763	16,250
$19,000 under $20,000	176,182	1,222,014	172,074	1,184,159	26,111	132,135	79,518	7,446	89,642	289,520	440,364	25,616	36,965	31,583	15,572
$20,000 under $25,000	666,969	4,774,798	626,592	4,544,862	54,897	590,679	299,962	40,931	237,105	1,587,119	2,386,161	140,560	96,692	171,418	139,193
$25,000 under $30,000	503,416	4,069,726	479,283	3,911,371	51,105	397,959	198,930	**114,291	**965,837	1,362,216	2,067,357	111,018	64,170	132,112	118,947
$30,000 under $40,000	576,366	4,956,643	537,292	4,683,247	57,217	286,133	190,202	**	**	2,326,433	4,636,873	203,835	137,971	234,328	193,385
$40,000 under $50,000	223,889	2,325,425	200,094	2,051,724	36,649	170,664	88,486	**	**	1,260,692	2,870,726	113,915	119,520	132,868	115,870
$50,000 under $75,000	185,194	2,179,031	170,703	2,041 004	31,136	296,311	198,913	**	**	1,177,689	5,817,398	156,883	158,927	167,357	226,652
$75,000 under $100,000	43,675	466,335	40,027	437,688	6,592	56,578	43,585	**	**	374,579	3,185,805	54,171	59,776	57,574	106,068
$100,000 under $200,000	33,818	485,863	29,552	424,628	**9,987	**97,368	**56,791	**	**	346,156	5,747,435	52,961	126,785	63,702	174,729
$200,000 under $500,000	**9,469	**193,110	**8,305	**170,430	**	**	**	**	**	86,884	4,466,314	13,489	67,733	**20,217	**269,837
$500,000 under $1,000,000	**	**	**	**	326	6,201	3,120	47	5,835	**15,664	**4,241,355	1,749	52,695	**	**
$1,000,000 or more	**	**	**	**	110	1,225	605	28	4,177	**	**	652	73,158	**	**
Total nontaxable returns	**939,149**	**2,726,827**	**868,595**	**2,519,037**	**108,025**	**574,373**	**226,474**	**74,536**	**444,773**	**1,267,478**	**1,598,731**	**69,951**	**61,028**	**97,355**	**107,908**
All returns, summary															
Under $5,000	612,004	1,300,960	562,991	1,181,681	64,112	307,552	96,404	55,745	308,613	1,145,751	1,136,402	70,254	47,933	86,944	46,270
$5,000 under $10,000	1,779,085	7,050,695	1,651,061	6,640,590	140,588	787,809	346,517	59,576	381,953	1,693,694	2,135,060	132,578	143,665	184,315	154,559
$10,000 under $15,000	1,303,237	7,115,668	1,222,700	6,695,387	133,993	650,996	277,740	63,576	445,726	1,651,975	2,383,545	131,548	87,692	212,432	140,464
$15,000 under $20,000	923,823	6,091,463	876,589	5,776,688	124,494	749,943	445,539	42,551	262,690	1,550,555	2,192,064	126,192	142,830	173,018	105,067
$20,000 or more	2,254,768	19,532,866	2,100,316	18,330,320	248,802	1,906,155	1,081,884	155,568	1,214,468	8,598,164	35,720,170	852,098	958,503	984,951	1,364,631

Footnote(s) at end of table

Table 1.3—All returns: Sources of income and adjustments, by size of adjusted gross income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends and other distributions received—Continued						Rent				Royalty			
	Domestic and foreign dividends received						Net income		Net loss		Net income		Net loss	
	Total		Exclusion		Dividends in adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**14,567,903**	**40,375,626**	**13,671,397**	**1,614,374**	**10,738,982**	**38,761,253**	**3,653,996**	**13,664,671**	**3,809,821**	**13,464,274**	**707,018**	**4,213,345**	**37,297**	**308,361**
No adjusted gross income	102,986	409,922	96,781	11,057	76,357	398,865	66,550	294,987	101,278	1,272,275	22,121	113,398	796	46,137
$1 under $1,000	89,155	32,566	74,857	6,913	64,744	25,653	35,527	31,708	19,511	43,521	3,068	1,724	—	—
$1,000 under $2,000	208,665	88,035	183,448	15,199	150,928	72,836	35,769	32,566	15,972	43,575	8,153	7,754	—	—
$2,000 under $3,000	227,544	135,641	210,054	17,605	162,454	118,036	61,576	87,577	34,331	70,192	7,705	5,752	*104	*305
$3,000 under $4,000	220,165	163,774	212,230	17,408	155,093	146,367	84,485	114,417	61,810	141,498	20,862	56,393	*46	*2,394
$4,000 under $5,000	289,596	212,261	258,613	23,932	223,156	188,329	84,680	88,179	61,945	169,219	14,164	19,633	**46	**292
$5,000 under $6,000	316,364	249,262	285,949	26,490	244,757	222,771	109,433	219,130	75,714	311,632	11,545	9,298	—	—
$6,000 under $7,000	333,698	362,938	314,283	31,340	259,302	331,598	118,646	225,474	52,164	96,454	9,507	15,213	**	**
$7,000 under $8,000	349,245	373,636	329,107	34,865	264,463	338,771	104,130	206,748	70,527	202,151	11,150	11,915	*10	*123
$8,000 under $9,000	317,642	376,413	290,050	32,590	251,892	343,823	118,860	243,740	61,698	179,298	17,314	30,705	*104	*574
$9,000 under $10,000	365,561	474,587	344,049	35,404	273,827	439,184	101,267	237,595	83,241	202,652	23,849	59,900	*1,949	*1,261
$10,000 under $11,000	353,177	505,786	332,114	33,343	251,135	472,443	112,105	254,582	59,389	147,562	15,635	26,297	*2,478	*4,442
$11,000 under $12,000	341,565	440,689	315,268	35,259	273,055	405,429	101,425	307,300	65,776	132,745	12,942	46,211	*107	*3,227
$12,000 under $13,000	320,811	405,493	294,579	30,999	239,807	374,494	101,596	289,784	76,015	231,464	13,801	29,199	*75	*5,040
$13,000 under $14,000	334,643	442,400	307,949	35,181	262,615	407,219	96,863	234,839	99,633	242,645	17,132	25,929	*49	*265
$14,000 under $15,000	293,272	361,021	270,431	30,267	228,055	330,754	95,717	237,874	75,466	207,355	13,783	45,242	*590	*3,639
$15,000 under $16,000	312,461	409,241	290,155	31,682	223,794	377,560	87,341	219,197	89,220	224,830	11,929	40,978	*657	*160
$16,000 under $17,000	307,787	366,570	284,854	27,427	209,626	339,144	80,503	234,057	92,241	203,910	15,867	25,502	**11	**1,520
$17,000 under $18,000	303,816	389,691	286,378	30,840	209,966	358,851	72,603	184,369	95,477	205,519	8,109	22,092	**	**
$18,000 under $19,000	323,394	385,307	289,323	31,363	216,647	353,943	64,506	185,584	89,696	205,489	14,663	39,747	*13	*35
$19,000 under $20,000	292,821	393,357	267,216	31,927	216,971	361,431	88,222	260,799	98,215	256,652	10,642	6,866	*13	*83
$20,000 under $25,000	1,604,306	2,255,206	1,506,276	162,606	1,085,809	2,092,600	369,127	1,015,481	517,207	1,345,905	79,890	282,704	1,608	5,973
$25,000 under $30,000	1,364,982	1,905,924	1,287,089	147,399	919,923	1,758,525	324,062	980,090	386,103	1,041,787	58,767	201,508	*331	*351
$30,000 under $40,000	2,324,000	4,348,846	2,209,790	275,999	1,614,219	4,072,846	468,389	1,497,089	598,164	1,645,337	87,178	380,043	10,211	30,067
$40,000 under $50,000	1,266,247	2,649,444	1,214,329	170,652	949,481	2,478,792	232,777	1,016,465	345,912	1,262,199	58,185	304,665	2,323	4,323
$50,000 under $75,000	1,180,410	5,485,692	1,129,772	164,551	964,427	5,321,142	227,741	1,662,982	285,664	1,414,457	64,052	551,482	7,091	47,598
$75,000 under $100,000	374,525	3,034,018	354,670	54,018	331,201	2,980,000	91,558	917,739	89,774	655,319	27,671	294,594	2,271	15,227
$100,000 under $200,000	346,603	5,466,325	332,212	51,792	316,922	5,414,532	87,180	1,385,550	84,977	833,375	32,017	605,935	4,097	50,836
$200,000 under $500,000	86,805	4,244,951	84,297	13,747	83,015	4,231,204	26,853	697,483	19,106	321,664	12,141	495,361	1,879	54,013
$500,000 under $1,000,000	11,481	1,751,678	11,204	1,854	11,240	1,749,824	3,318	183,909	2,588	84,638	2,202	211,099	309	21,116
$1,000,000 or more	4,176	2,254,951	4,070	667	4,101	2,254,284	1,187	117,377	1,007	68,951	974	246,208	129	9,357
Taxable returns, total	**13,311,662**	**38,945,832**	**12,519,671**	**1,497,474**	**9,867,583**	**37,448,358**	**3,111,607**	**12,527,574**	**3,330,457**	**10,820,146**	**608,671**	**3,932,154**	**35,933**	**274,129**
No adjusted gross income	4,957	113,785	4,300	625	4,578	113,160	1,771	26,367	2,458	200,940	971	16,906	304	21,448
$1 under $1,000	*297	*654	*297	*30	*297	*624	*330	*2,623	—	—	—	—	—	—
$1,000 under $2,000	53,649	40,672	49,798	4,263	47,731	36,409	*1,749	*2,375	*67	*1,420	*25	*30	—	—
$2,000 under $3,000	55,262	48,083	55,262	4,753	44,901	43,329	*3,973	*3,216	*2,109	*9,567	*2,067	*27	*104	*305
$3,000 under $4,000	100,170	61,340	95,729	7,479	74,086	53,860	9,928	11,898	9,097	33,017	*6,060	*28,777	*46	*2,394
$4,000 under $5,000	171,964	133,199	151,801	11,979	134,569	121,219	33,568	34,529	14,763	30,102	*2,558	*1,030	**46	**292
$5,000 under $6,000	214,397	189,937	191,167	16,518	182,007	173,419	67,257	125,606	20,784	27,981	*5,803	*2,081	—	—
$6,000 under $7,000	227,718	242,077	211,177	19,016	182,428	223,061	73,639	159,126	26,236	60,753	*7,162	*12,716	**	**
$7,000 under $8,000	287,207	305,287	270,470	27,679	226,215	277,608	71,661	144,255	43,233	79,992	7,515	11,016	—	—
$8,000 under $9,000	269,962	292,700	244,966	26,555	213,095	266,145	97,205	207,319	48,431	103,635	11,682	23,256	*59	*454
$9,000 under $10,000	342,976	450,290	321,928	33,368	261,383	416,922	89,567	215,559	66,799	137,049	19,012	50,258	*1,949	*1,261
$10,000 under $11,000	336,911	457,831	316,721	31,525	236,839	426,306	103,916	240,037	49,464	102,622	15,068	24,977	*2,478	*4,442
$11,000 under $12,000	327,459	429,312	302,623	33,726	264,061	395,586	91,200	267,513	60,642	95,243	12,363	44,516	—	—
$12,000 under $13,000	309,500	375,095	283,771	29,730	232,246	345,364	96,401	271,960	68,527	195,865	12,712	19,359	*75	*5,040
$13,000 under $14,000	322,906	436,502	300,143	34,282	254,567	402,220	88,036	201,070	93,248	193,256	17,131	25,908	—	—
$14,000 under $15,000	282,636	351,276	260,385	28,956	219,166	322,320	88,952	222,635	70,927	159,939	13,753	45,105	*102	*955
$15,000 under $16,000	303,217	386,238	281,007	30,854	218,555	355,384	84,029	210,997	84,827	181,921	11,447	40,341	**658	**180
$16,000 under $17,000	298,838	360,380	276,056	26,600	204,755	333,781	78,651	229,018	88,167	171,547	15,418	25,333	—	—
$17,000 under $18,000	298,354	385,191	281,471	30,376	206,855	354,815	70,105	178,042	90,306	175,420	7,429	21,650	**	**
$18,000 under $19,000	314,903	380,839	281,510	30,779	211,895	350,060	62,048	176,490	87,726	199,002	14,591	39,716	**12	**84
$19,000 under $20,000	285,522	387,827	260,246	31,451	215,105	356,377	86,535	246,554	97,209	247,471	8,465	5,499	**	**
$20,000 under $25,000	1,579,407	2,150,276	1,483,847	160,047	1,063,154	1,990,229	360,820	944,118	509,062	1,267,578	77,493	266,981	1,607	5,972
$25,000 under $30,000	1,353,624	1,884,240	1,276,564	146,356	912,357	1,737,883	319,918	971,944	383,228	1,000,156	57,929	191,386	*331	*351
$30,000 under $40,000	2,314,000	4,305,518	2,201,264	274,942	1,606,973	4,030,576	463,853	1,490,524	591,668	1,593,947	87,097	379,664	10,211	30,067
$40,000 under $50,000	1,259,976	2,635,335	1,208,833	169,935	944,772	2,465,400	230,609	998,985	342,981	1,223,158	56,887	261,627	2,323	4,323
$50,000 under $75,000	1,174,130	5,431,820	1,123,573	163,817	960,201	5,268,002	226,081	1,652,183	282,081	1,379,582	63,135	542,133	6,970	46,285
$75,000 under $100,000	373,684	3,019,962	353,924	53,901	330,449	2,966,060	91,435	913,181	89,088	649,375	27,615	294,027	**8,220	**119,801
$100,000 under $200,000	345,664	5,445,920	331,347	51,674	316,075	5,394,246	87,033	1,382,439	84,684	825,781	31,976	605,819	**	**
$200,000 under $500,000	86,726	4,240,160	84,228	13,736	82,938	4,226,424	**30,150	**879,634	19,053	320,650	**14,333	**705,806	**	**
$500,000 under $1,000,000	**15,646	**4,004,087	**15,263	**2,520	**15,330	**4,001,567	**	**	2,588	84,638	**	**	309	21,116
$1,000,000 or more	**	**	**	**	**	**	1,187	117,377	1,004	68,539	974	246,208	129	9,357
Total nontaxable returns	**1,256,241**	**1,429,795**	**1,151,726**	**116,900**	**871,399**	**1,312,895**	**542,389**	**1,137,098**	**479,364**	**2,644,128**	**98,347**	**281,191**	**1,364**	**34,231**
All returns, summary														
Under $5,000	1,138,111	1,042,199	1,035,983	92,113	832,732	950,086	368,587	649,434	294,847	1,740,280	76,073	204,653	991	48,885
$5,000 under $10,000	1,682,510	1,836,836	1,563,438	160,688	1,294,241	1,676,147	552,336	1,132,688	343,344	992,188	73,365	127,030	*2,064	*2,201
$10,000 under $15,000	1,643,468	2,155,389	1,520,341	165,050	1,254,667	1,990,339	507,706	1,324,378	376,279	961,772	73,293	172,879	3,299	16,614
$15,000 under $20,000	1,540,279	1,944,167	1,417,926	153,239	1,077,004	1,790,928	393,175	1,084,005	464,849	1,096,401	61,210	135,185	*694	*1,798
$20,000 or more	8,563,535	33,397,036	8,133,709	1,043,284	6,280,338	32,353,751	1,832,192	9,474,165	2,330,502	8,673,633	423,077	3,573,599	30,249	238,863

Footnote(s) at end of table

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets													
	Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D											
			Returns with short-term capital gains or losses								Returns with long-term capital gains or losses			
	Number of returns	Amount	Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**1,041,447**	**369,474**	**9,253**	**187,267**	**322,151**	**4,781,124**	**1,347,171**	**5,751,174**	**1,414,711**	**15,807,323**	**20,773**	**609,351**	**396,237**	**7,047,208**
No adjusted gross income	2,431	6,302	125	3,362	15,033	248,427	18,431	288,848	32,922	2,150,232	*28	*1,631	12,586	505,621
$1 under $1,000	*4,699	*308	—	—	*1,148	*40,361	6,128	19,549	12,494	81,271	—	—	*4,580	*389,263
$1,000 under $2,000	9,688	828	—	—	*2,934	*29,750	12,633	3,846	7,779	33,008	—	—	*3,871	*24,567
$2,000 under $3,000	11,939	905	—	—	8,581	371,550	13,695	14,398	17,532	441,771	—	—	8,423	274,826
$3,000 under $4,000	22,502	6,316	—	—	*3,505	*9,706	19,875	22,256	8,659	29,806	—	—	5,395	20,115
$4,000 under $5,000	21,227	3,961	—	—	*2,062	*15,440	19,848	22,635	14,305	81,518	—	—	3,854	37,166
$5,000 under $6,000	20,107	16,238	—	—	*5,053	*34,473	11,511	11,417	12,006	78,600	*2,068	*105,468	3,676	89,334
$6,000 under $7,000	27,960	5,239	*53	*486	7,037	63,899	18,007	34,860	25,872	126,006	*53	*796	6,954	77,003
$7,000 under $8,000	28,700	6,101	—	—	*4,282	*26,352	12,067	31,781	30,230	119,233	*416	*5,216	*4,208	*34,637
$8,000 under $9,000	28,641	7,271	—	—	*4,076	*51,843	14,690	30,917	17,292	164,521	—	—	*4,363	*17,345
$9,000 under $10,000	40,388	5,276	—	—	8,206	108,429	16,431	35,888	17,522	134,988	—	—	*7,874	*91,872
$10,000 under $11,000	17,940	6,167	—	—	3,122	29,512	18,652	23,651	18,028	110,846	—	—	*2,017	*40,150
$11,000 under $12,000	16,665	3,130	*2,175	*107,497	4,886	45,216	21,995	42,341	20,564	174,611	*2,489	*58,487	8,462	246,689
$12,000 under $13,000	29,945	13,792	—	—	*6,347	*96,626	13,885	37,290	25,104	136,028	—	—	12,382	249,703
$13,000 under $14,000	31,100	5,701	—	—	*5,635	*160,882	10,687	16,366	29,667	227,558	*412	*1,077	9,716	116,235
$14,000 under $15,000	26,261	2,912	—	—	5,920	31,358	21,179	22,300	29,633	201,081	—	—	6,869	86,592
$15,000 under $16,000	20,415	8,967	*389	*8,610	9,431	141,416	25,781	71,650	24,332	585,524	—	—	6,005	59,189
$16,000 under $17,000	20,345	2,512	—	—	4,379	20,935	17,071	23,194	23,600	80,371	—	—	4,959	81,759
$17,000 under $18,000	19,022	2,120	*1,468	*10,577	9,165	62,676	23,711	42,206	18,981	139,065	—	—	9,003	106,202
$18,000 under $19,000	34,667	21,623	—	—	5,129	24,537	15,224	32,506	26,316	84,990	*2,118	*40,756	*7,049	*125,159
$19,000 under $20,000	24,824	19,466	—	—	7,813	116,722	23,802	34,353	22,644	175,833	*1,742	*43,069	*4,441	*21,447
$20,000 under $25,000	102,387	21,377	*2,367	*32,826	29,993	317,446	135,727	304,061	148,588	951,181	*4,264	*199,386	32,619	192,499
$25,000 under $30,000	115,280	38,492	*1,606	*4,696	24,203	180,881	129,097	287,838	116,927	468,152	*2,203	*3,352	39,233	498,065
$30,000 under $40,000	171,926	40,604	*24	*169	38,311	674,452	213,712	504,345	206,256	1,298,915	*1,973	*77,559	52,923	607,616
$40,000 under $50,000	80,334	31,070	*330	*1,744	29,390	272,042	159,233	338,971	149 481	657,510	*432	*826	32,635	362,155
$50,000 under $75,000	73,894	52,359	*74	*1,554	34,134	440,439	189,559	867,141	176,350	1,315,258	1,045	14,408	49,143	859,015
$75,000 under $100,000	22,318	11,724	*159	*1,539	15,696	262,371	66,219	900,756	72,123	878,559	*501	*6,063	19,668	722,459
$100,000 under $200,000	13,759	15,697	*364	*8,497	19,495	539,143	73,605	829,318	78,318	1,547,823	832	36,711	23,588	586,817
$200,000 under $500,000	1,921	2,601	105	4,671	5,961	208,191	20,248	480,093	25,537	1,465,575	164	11,730	8,263	316,307
$500,000 under $1,000,000	130	3,125	**14	**1,038	841	101,148	3,194	181,460	4,016	1,238,610	25	1,871	1,069	72,101
$1,000,000 or more	32	7,293	**	**	383	54,899	1,274	194,940	1,633	628,879	8	945	409	135,298
Taxable returns, total	**970,816**	**344,737**	**9,113**	**183,308**	**268,883**	**3,776,974**	**1,254,745**	**5,336,411**	**1,255,210**	**12,713,350**	**19,982**	**591,061**	**337,295**	**5,313,455**
No adjusted gross income	*75	*3,689	—	—	457	37,177	1,806	90,503	1,500	730,703	—	—	359	13,734
$1 under $1,000	*9	*20	—	—	—	—	*287	*6,471	*16	*466	—	—	—	—
$1,000 under $2,000	*4,094	*156	—	—	*56	*1,909	*3,852	*1,837	*2,159	*3,512	—	—	—	—
$2,000 under $3,000	*5,123	*105	—	—	—	—	10,023	6,525	*418	*18,335	—	—	—	—
$3,000 under $4,000	14,289	2,060	—	—	**3,408	**9,180	9,987	12,709	*3,957	*10,209	—	—	*1,990	*12,203
$4,000 under $5,000	**11,471	*979	—	—	**	**	14,797	16,928	*6,098	*44,417	—	—	*26	*52
$5,000 under $6,000	15,915	9,475	—	—	*503	*10,459	5,338	6,937	4,488	39,511	*2,068	*105,468	*536	*45,971
$6,000 under $7,000	18,684	4,001	*42	*302	*4,237	*41,540	10,761	12,142	13,477	72,899	*42	*521	*2,401	*9,877
$7,000 under $8,000	25,078	5,572	—	—	*3,670	*25,344	8,299	26,223	21,857	77,861	—	—	*2,713	*31,439
$8,000 under $9,000	24,818	6,832	—	—	*598	*2,307	8,994	16,503	8,363	19,423	—	—	*3,507	*5,496
$9,000 under $10,000	38,148	4,846	—	—	*7,526	*106,249	14,477	29,873	12,404	116,921	—	—	*7,627	*88,717
$10,000 under $11,000	15,640	5,177	—	—	*2,732	*26,543	18,241	19,701	16,937	107,354	—	—	*1,593	*17,080
$11,000 under $12,000	15,489	3,014	*2,175	*107,497	4,464	31,671	20,993	39,682	20,082	159,207	*2,489	*58,487	*7,145	*158,316
$12,000 under $13,000	29,900	13,791	—	—	*5,163	*2,450	13,491	36,311	19,977	30,276	—	—	7,617	92,192
$13,000 under $14,000	31,099	5,701	—	—	*5,607	*159,209	10,614	15,933	27,792	206,204	*412	*1,077	9,690	115,323
$14,000 under $15,000	23,681	2,564	—	—	*5,319	*29,103	19,856	15,262	27,107	166,085	—	—	*6,267	*66,353
$15,000 under $16,000	19,583	8,940	*389	*8,610	6,946	103,261	25,053	63,911	21,746	544,799	—	—	5,186	34,599
$16,000 under $17,000	20,344	2,512	—	—	4,304	19,469	16,556	22,699	22,676	76,208	—	—	4,888	80,899
$17,000 under $18,000	18,979	1,743	*1,468	*10,577	8,356	51,828	23,685	42,179	15,784	76,560	—	—	8,056	103,000
$18,000 under $19,000	34,667	21,623	—	—	5,127	24,376	15,183	32,497	25,408	81,827	*1,785	*29,767	*7,004	*124,423
$19,000 under $20,000	24,791	19,090	—	—	*7,308	*111,047	22,010	30,758	18,351	125,387	*1,742	*43,069	*3,903	*20,903
$20,000 under $25,000	101,901	21,328	*2,366	*32,778	29,159	299,315	130,686	277,319	144,799	743,482	*4,264	*199,386	32,321	189,073
$25,000 under $30,000	113,432	38,443	**2,659	**22,506	23,703	175,869	128,768	285,010	114,631	398,279	**7,147	**150,470	39,026	497,020
$30,000 under $40,000	171,360	40,536	**	**	34,867	649,964	210,924	492,999	201,008	1,237,653	**	**	52,426	598,254
$40,000 under $50,000	80,217	29,742	**	**	29,284	269,534	157,510	325,939	147,866	618,054	**	**	32,308	354,290
$50,000 under $75,000	**111,867	**82,380	**	**	33,989	437,880	188,491	842,241	175,393	1,308,813	**	**	48,011	831,517
$75,000 under $100,000	**	**	**	**	15,658	261,142	66,109	900,450	71,810	844,852	**	**	19,608	721,284
$100,000 under $200,000	**	**	**	**	19,273	531,811	73,254	813,043	77,955	1,533,828	**	**	23,361	580,951
$200,000 under $500,000	**	**	**	**	**7,169	**358,339	**23,426	**658,888	25,506	1,455,157	**	**	**9,726	**520,489
$500,000 under $1,000,000	130	3,125	**14	**1,038	**	**	**	**	**5,645	**1,865,068	25	1,871	**	**
$1,000,000 or more	32	7,293	**	**	**	**	1,274	194,940	**	**	8	945	**	**
Total nontaxable returns	**70,631**	**24,737**	**140**	**3,958**	**53,268**	**1,004,150**	**92,426**	**414,763**	**159,501**	**3,093,973**	**791**	**18,290**	**58,942**	**1,733,753**
All returns, summary														
Under $5,000	72,486	18,619	125	3,362	33,263	715,234	90,610	371,531	93,691	2,817,606	*26	*1,631	38,709	1,251,559
$5,000 under $10,000	145,796	40,124	*53	*486	28,654	284,997	72,706	144,862	102,922	623,348	*2,537	*111,480	27,075	310,190
$10,000 under $15,000	121,911	31,701	*2,175	*107,497	25,910	363,594	86,398	141,948	122,996	850,124	*2,901	*59,564	39,446	739,369
$15,000 under $20,000	119,273	54,687	*1,857	*19,187	35,917	366,286	105,589	203,909	115,873	1,065,783	*3,860	*83,825	31,457	393,757
$20,000 or more	581,981	224,342	5,043	56,734	198,407	3,051,013	991,868	4,888,923	979,229	10,450,463	11,447	352,852	259,550	4,352,334

Footnote(s) at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued: Returns with long-term capital gains or losses—Continued: Net long-term gain after carryover: Number of returns	Net long-term gain after carryover: Amount	Net long-term loss after carryover: Number of returns	Net long-term loss after carryover: Amount	Sales of capital assets—Continued: Net long-term capital gain in excess of net short-term capital loss: Total: Number of returns	Total: Amount	Excluded portion: Number of returns	Excluded portion: Amount	Amount included in adjusted gross income: Number of returns	Amount included in adjusted gross income: Amount	Net capital gain: Number of returns	Net capital gain: Amount	Net capital loss: Number of returns	Net capital loss: Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**5,554,171**	**76,192,286**	**1,369,854**	**10,891,602**	**6,399,169**	**69,855,699**	**6,388,034**	**41,859,169**	**6,398,627**	**27,996,530**	**6,973,930**	**32,723,298**	**1,955,544**	**3,063,698**
No adjusted gross income	148,735	4,872,635	22,620	618,525	148,550	3,419,229	148,532	2,039,502	148,550	1,379,727	155,825	1,639,835	13,583	23,813
$1 under $1,000	29,771	116,669	8,696	399,644	32,259	113,572	32,236	65,893	32,259	47,678	37,210	65,957	13,578	13,729
$1,000 under $2,000	41,721	122,589	9,775	49,090	51,060	120,299	49,257	71,445	51,060	48,854	61,828	52,263	8,198	9,181
$2,000 under $3,000	77,256	231,138	12,975	178,896	87,573	213,190	87,573	127,347	87,573	85,842	96,531	99,804	17,263	35,911
$3,000 under $4,000	73,925	242,438	17,236	98,211	95,923	255,001	95,923	152,938	95,923	102,064	106,394	123,922	18,556	35,058
$4,000 under $5,000	104,611	271,039	17,419	111,842	125,740	280,488	125,689	168,211	125,740	112,277	130,719	133,542	23,730	47,476
$5,000 under $6,000	104,760	428,516	16,704	258,182	121,316	446,641	121,316	267,841	121,316	178,800	127,133	189,980	23,914	51,637
$6,000 under $7,000	107,546	420,969	20,862	98,340	133,127	410,254	133,127	246,087	133,127	164,167	145,094	196,769	31,325	48,029
$7,000 under $8,000	126,868	512,352	26,313	122,461	154,129	525,742	152,906	314,418	154,129	211,324	162,527	243,105	39,641	60,508
$8,000 under $9,000	115,402	569,375	23,098	50,188	141,255	575,925	139,579	340,968	141,255	234,958	144,581	263,908	27,415	38,668
$9,000 under $10,000	103,862	467,885	25,240	130,454	142,230	480,355	142,229	287,869	142,230	192,486	150,944	218,357	33,405	51,497
$10,000 under $11,000	127,996	527,457	17,761	75,867	140,795	493,817	140,795	293,777	140,795	200,039	152,253	223,629	32,131	53,333
$11,000 under $12,000	116,939	516,451	37,828	349,684	133,555	521,934	133,139	312,290	133,555	209,644	145,316	251,935	43,226	64,157
$12,000 under $13,000	111,613	580,191	23,177	250,433	139,352	599,882	139,304	359,859	139,352	240,023	145,430	276,893	36,474	57,068
$13,000 under $14,000	133,220	808,083	21,966	177,785	163,913	790,298	163,913	473,859	163,913	316,439	169,042	332,765	31,437	54,579
$14,000 under $15,000	135,936	759,859	19,895	97,780	158,140	749,227	158,140	449,495	158,140	299,732	168,173	321,751	37,196	55,745
$15,000 under $16,000	112,590	759,309	25,970	104,084	129,152	752,716	129,152	451,562	129,151	301,154	139,642	365,893	41,967	50,742
$16,000 under $17,000	139,186	847,510	15,852	97,711	157,946	839,387	157,946	503,581	157,946	335,806	164,423	357,735	28,166	43,334
$17,000 under $18,000	107,481	709,595	25,787	170,514	126,091	706,332	126,091	423,769	126,091	282,563	139,718	321,767	39,091	63,987
$18,000 under $19,000	121,675	641,070	24,710	154,145	152,192	685,512	152,192	411,258	152,192	274,253	161,731	297,473	41,602	58,863
$19,000 under $20,000	114,560	828,425	17,537	91,334	135,410	850,098	134,208	509,703	135,410	340,395	145,885	374,730	26,322	39,650
$20,000 under $25,000	594,838	3,886,907	131,100	711,072	677,387	3,744,199	677,215	2,244,071	677,387	1,500,128	737,111	1,772,713	211,356	303,762
$25,000 under $30,000	494,116	3,003,636	149,100	811,609	595,218	3,026,134	593,242	1,810,837	595,218	1,215,296	656,797	1,455,762	193,731	300,191
$30,000 under $40,000	775,135	5,983,196	210,484	1,135,698	907,898	5,686,638	907,566	3,408,778	907,898	2,277,860	1,010,413	2,719,890	314,035	447,675
$40,000 under $50,000	427,301	3,807,156	154,292	702,307	485,564	3,715,785	484,980	2,224,691	485,414	1,491,094	549,415	1,792,869	218,407	307,046
$50,000 under $75,000	531,715	7,613,665	166,281	1,323,725	578,986	7,276,466	577,746	4,358,659	578,616	2,917,807	643,748	3,660,201	231,779	391,069
$75,000 under $100,000	200,298	4,975,427	53,216	1,142,761	209,323	4,553,856	209,185	2,731,463	209,305	1,822,392	228,942	2,249,127	76,891	143,410
$100,000 under $200,000	202,457	9,109,269	58,170	840,734	204,237	8,235,909	204,047	4,938,631	204,237	3,297,277	222,155	4,017,999	79,535	163,487
$200,000 under $500,000	60,298	9,118,830	13,787	312,306	58,891	7,924,722	58,853	4,754,348	58,891	3,170,374	62,427	3,606,154	18,867	43,200
$500,000 under $1,000,000	8,903	5,304,295	1,528	71,599	8,616	4,224,858	8,613	2,534,039	8,615	1,690,819	9,056	1,862,181	2,066	5,142
$1,000,000 or more	3,457	8,156,350	475	154,620	3,341	7,637,236	3,340	4,581,979	3,339	3,055,257	3,467	3,234,391	657	1,755
Taxable returns, total	**4,795,282**	**70,541,857**	**1,225,987**	**8,904,635**	**5,589,671**	**65,171,771**	**5,583,274**	**39,066,041**	**5,589,129**	**26,105,730**	**6,116,773**	**30,455,023**	**1,787,385**	**2,747,260**
No adjusted gross income	6,103	2,023,031	340	30,638	6,010	1,332,314	6,010	798,102	6,010	534,212	6,408	602,212	[illegible]	200
$1 under $1,000	*331	*16,906	—	—	*326	*16,896	*326	*10,137	*326	*6,758	*326	*13,229	—	—
$1,000 under $2,000	3,967	25,860	—	—	8,061	22,846	8,061	13,705	8,061	9,142	11,877	10,979	*2,103	*109
$2,000 under $3,000	10,497	58,952	—	—	15,620	40,878	15,620	23,983	15,620	16,895	21,469	23,421	—	—
$3,000 under $4,000	19,888	88,934	*3,983	*28,395	34,154	91,530	34,154	54,911	34,154	36,618	41,916	48,954	*4,542	*9,312
$4,000 under $5,000	38,216	98,942	*3,846	*12,690	49,687	101,156	49,687	60,679	49,687	40,477	52,791	57,405	5,186	7,396
$5,000 under $6,000	40,456	156,151	9,146	204,053	53,775	158,591	53,775	95,145	53,775	63,447	57,031	70,384	12,576	25,076
$6,000 under $7,000	56,001	241,832	12,993	30,135	74,157	249,062	74,157	149,416	74,157	99,646	80,755	109,988	19,555	33,446
$7,000 under $8,000	79,543	292,521	20,339	72,650	103,768	305,178	103,768	182,612	103,768	122,566	109,907	148,789	32,348	44,385
$8,000 under $9,000	84,513	376,722	17,902	31,362	109,023	387,285	107,347	227,806	109,023	159,479	111,168	175,836	19,631	22,556
$9,000 under $10,000	89,943	430,349	23,321	123,151	126,770	441,856	126,770	264,869	126,770	176,988	134,748	197,486	27,173	40,530
$10,000 under $11,000	104,272	429,267	14,619	43,085	115,138	396,329	115,138	236,375	115,138	159,955	126,185	179,594	28,853	48,310
$11,000 under $12,000	100,599	446,357	35,371	300,522	116,041	452,085	116,041	271,095	116,041	180,990	127,316	220,622	41,149	59,036
$12,000 under $13,000	97,671	490,632	18,700	111,121	126,616	522,444	126,568	313,402	126,616	209,042	132,693	244,933	30,012	39,913
$13,000 under $14,000	121,275	729,092	21,915	177,743	151,995	726,394	151,995	435,630	151,995	290,764	157,077	306,697	31,022	53,483
$14,000 under $15,000	123,685	657,273	16,178	69,485	143,711	646,868	143,711	388,083	143,711	258,786	153,160	273,766	34,543	50,625
$15,000 under $16,000	108,165	737,547	23,438	57,705	124,337	730,946	124,337	438,501	124,336	292,445	134,317	355,194	39,383	43,736
$16,000 under $17,000	126,930	775,339	15,270	94,503	145,689	769,597	145,689	461,712	145,689	307,885	151,717	329,319	27,566	41,870
$17,000 under $18,000	100,521	644,297	24,453	167,182	119,098	640,319	119,098	384,163	119,098	256,156	132,700	295,340	35,647	55,519
$18,000 under $19,000	116,480	615,535	23,063	142,768	147,026	660,439	147,026	396,216	147,026	264,223	156,564	287,434	39,852	56,818
$19,000 under $20,000	109,137	739,117	15,691	89,364	129,959	778,659	129,959	467,022	129,959	311,637	138,665	342,378	26,250	39,497
$20,000 under $25,000	570,141	3,630,396	129,007	699,945	653,644	3,583,653	653,472	2,147,788	653,644	1,435,865	711,078	1,685,046	207,566	296,045
$25,000 under $30,000	489,073	2,989,396	143,585	798,361	588,393	3,012,021	586,417	1,802,372	588,393	1,209,649	649,855	1,447,388	189,689	297,332
$30,000 under $40,000	768,527	5,924,536	209,346	1,128,095	902,377	5,628,605	902,045	3,373,991	902,377	2,254,614	1,003,158	2,688,355	309,843	436,547
$40,000 under $50,000	426,067	3,757,165	151,867	686,198	484,568	3,690,891	483,984	2,209,755	484,418	1,481,136	548,303	1,773,702	215,284	302,336
$50,000 under $75,000	528,570	7,565,737	165,141	1,291,447	575,962	7,230,256	574,723	4,331,253	575,592	2,899,003	640,286	3,624,401	230,266	388,070
$75,000 under $100,000	200,019	4,938,367	52,825	1,140,286	209,045	4,549,278	208,907	2,728,718	209,027	1,820,560	228,662	2,247,010	76,468	142,302
$100,000 under $200,000	202,075	9,093,038	57,879	838,287	203,904	8,221,337	203,714	4,929,888	203,904	3,291,448	221,731	3,996,151	79,244	162,781
$200,000 under $500,000	60,261	9,110,413	**15,294	**380,845	**70,817	**19,784,058	**70,775	**11,868,713	**70,814	**7,915,345	62,391	3,602,861	18,845	43,143
$500,000 under $1,000,000	**12,356	**13,458,156	**	**	**	**	**	**	**	**	**12,519	**5,096,152	**2,720	**6,888
$1,000,000 or more	**	**	475	154,620	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**758,889**	**5,650,429**	**143,867**	**1,986,967**	**809,498**	**4,683,928**	**804,760**	**2,793,128**	**809,498**	**1,890,800**	**857,157**	**2,268,276**	**168,159**	**316,438**
All returns, summary														
Under $5,000	476,019	5,856,507	88,721	1,456,208	541,105	4,401,779	539,210	2,625,336	541,105	1,776,442	588,507	2,115,322	94,908	165,167
$5,000 under $10,000	558,438	2,399,098	112,217	659,625	692,057	2,438,918	689,157	1,457,183	692,057	981,734	730,279	1,112,118	155,700	250,339
$10,000 under $15,000	625,704	3,192,040	120,627	951,550	735,755	3,155,157	735,291	1,889,280	735,755	1,265,877	780,214	1,406,972	180,464	284,881
$15,000 under $20,000	595,492	3,785,909	109,856	617,789	700,791	3,834,044	699,589	2,299,872	700,790	1,534,172	751,399	1,717,598	177,148	256,576
$20,000 or more	3,298,518	60,958,731	938,433	7,206,430	3,729,461	56,025,801	3,724,787	33,587,497	3,728,920	22,438,304	4,123,531	26,371,288	1,347,324	2,106,736

Footnote(s) at end of table

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of property *other* than capital assets				Business and profession				Farm			
	Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**669,735**	**2,149,695**	**424,922**	**2,073,409**	**6,305,794**	**66,995,010**	**2,575,325**	**11,865,856**	**1,123,085**	**9,938,950**	**1,485,345**	**11,731,416**
No adjusted gross income	47,103	289,187	46,218	526,048	45,617	588,520	269,176	3,793,746	12,685	161,399	194,145	4,609,271
$1 under $1,000	7,320	10,924	5,567	13,362	87,261	99,141	35,790	116,617	21,204	23,406	21,068	106,316
$1,000 under $2,000	1,594	1,367	4,997	20,219	117,016	173,795	36,889	114,012	14,825	14,632	21,633	87,596
$2,000 under $3,000	11,752	15,059	5,145	28,957	145,579	323,927	43,752	156,298	34,109	82,139	25,150	160,286
$3,000 under $4,000	7,092	18,651	7,701	22,757	174,320	488,774	51,292	181,604	29,888	79,789	33,750	218,411
$4,000 under $5,000	17,827	21,061	13,874	36,739	207,052	662,068	50,969	149,091	51,374	128,562	25,182	155,769
$5,000 under $6,000	11,043	22,750	10,130	14,241	210,066	781,759	59,546	186,030	39,156	109,096	36,456	171,364
$6,000 under $7,000	14,740	29,858	11,979	29,007	224,516	987,560	59,440	197,640	37,103	113,333	28,522	91,555
$7,000 under $8,000	14,255	18,900	11,327	21,930	202,528	937,458	58,637	206,963	53,574	262,598	38,137	158,264
$8,000 under $9,000	22,483	27,496	9,620	15,818	200,199	1,046,482	53,287	166,701	42,554	172,041	49,096	201,932
$9,000 under $10,000	18,998	32,791	7,519	18,363	202,806	1,113,360	56,520	182,300	31,797	169,506	26,850	105,279
$10,000 under $11,000	13,119	19,391	12,466	30,883	180,732	1,064,928	53,950	153,416	46,380	231,941	35,378	153,334
$11,000 under $12,000	14,068	28,871	11,673	30,475	166,788	1,005,492	64,219	202,641	36,650	213,460	48,021	191,221
$12,000 under $13,000	19,243	35,065	11,523	32,336	182,449	1,099,751	64,647	181,613	29,942	227,173	46,457	192,192
$13,000 under $14,000	15,847	26,044	9,568	14,781	181,468	1,275,206	65,095	174,843	34,938	165,397	52,432	167,838
$14,000 under $15,000	15,645	38,611	9,572	24,039	165,548	1,197,105	69,175	198,984	32,731	215,382	31,313	138,531
$15,000 under $16,000	21,886	23,649	15,327	26,134	157,993	1,064,693	64,703	193,688	30,677	165,094	52,714	272,943
$16,000 under $17,000	18,042	46,612	15,203	73,190	159,747	1,251,659	74,197	235,608	34,183	228,129	38,375	180,400
$17,000 under $18,000	16,191	44,462	13,032	15,444	152,112	1,098,613	62,291	171,841	31,587	257,618	34,330	106,534
$18,000 under $19,000	13,532	45,837	5,126	11,242	151,473	1,183,888	65,343	166,536	22,928	198,612	32,594	106,978
$19,000 under $20,000	11,790	18,234	9,197	7,844	161,215	1,372,113	70,679	174,868	29,061	269,669	18,815	77,135
$20,000 under $25,000	64,364	179,690	29,419	68,282	705,723	6,013,370	302,071	754,666	128,694	1,137,491	171,597	778,204
$25,000 under $30,000	47,534	89,407	29,355	48,658	556,682	5,417,793	260,261	647,000	67,435	725,219	125,227	617,873
$30,000 under $40,000	83,842	257,248	42,238	108,005	699,243	8,849,488	283,831	799,961	108,801	1,470,369	141,093	719,933
$40,000 under $50,000	42,513	114,918	19,823	59,218	343,414	6,350,736	132,536	444,366	44,859	715,289	62,315	384,892
$50,000 under $75,000	47,484	195,680	25,792	163,380	323,107	9,389,780	98,275	570,104	43,853	1,187,719	49,314	526,850
$75,000 under $100,000	22,259	120,545	12,706	133,751	103,423	4,531,174	29,612	270,563	16,327	547,562	18,695	251,720
$100,000 under $200,000	19,059	173,286	12,938	264,916	78,153	4,673,947	28,317	459,360	12,776	496,869	18,723	334,990
$200,000 under $500,000	7,278	118,551	4,740	115,137	16,326	1,737,517	8,714	360,488	2,522	131,813	6,327	293,872
$500,000 under $1,000,000	1,219	33,676	787	45,841	2,349	508,310	1,465	123,993	338	22,501	1,139	89,189
$1,000,000 or more	613	51,874	360	52,413	889	706,604	646	130,314	134	15,142	497	80,741
Taxable returns, total	**502,483**	**1,632,498**	**290,696**	**1,259,451**	**5,026,503**	**60,743,872**	**1,912,901**	**6,685,135**	**755,803**	**7,685,805**	**1,039,461**	**5,661,523**
No adjusted gross income	1,409	46,863	898	34,495	2,135	100,989	2,996	283,659	290	10,534	1,422	176,624
$1 under $1,000	*29	*252	—	—	*24	*3,684	*15	*619	—	—	*288	*16,792
$1,000 under $2,000	*26	*140	*19	*194	*64	*1,791	*72	*5,521	—	—	*21	*313
$2,000 under $3,000	*3,246	*162	*290	*781	2,903	12,587	*1,086	*5,390	—	—	*252	*1,620
$3,000 under $4,000	*89	*337	*193	*361	39,133	108,518	9,704	25,949	*6,051	*10,214	*1,467	*9,622
$4,000 under $5,000	*4,578	*9,860	*5,542	*3,575	81,244	240,518	20,553	43,699	*8,443	*23,063	*2,583	*6,640
$5,000 under $6,000	*1,162	*550	*2,007	*2,294	76,608	267,155	19,264	49,769	*10,696	*28,069	*6,273	*5,627
$6,000 under $7,000	4,012	4,970	*3,447	*7,195	100,968	428,698	23,218	58,068	12,850	36,855	16,874	37,013
$7,000 under $8,000	4,724	9,562	3,647	7,003	111,908	468,926	31,554	86,140	19,254	81,623	23,347	86,792
$8,000 under $9,000	14,200	11,515	6,995	12,990	130,747	617,783	32,274	83,816	24,004	83,562	30,437	61,583
$9,000 under $10,000	11,273	12,520	3,199	11,828	163,305	838,372	42,969	110,826	23,074	114,384	19,526	60,805
$10,000 under $11,000	10,369	16,499	7,417	10,348	151,003	854,034	44,696	114,937	30,858	114,351	25,142	92,609
$11,000 under $12,000	10,075	18,780	5,456	13,190	147,882	876,788	52,532	153,487	23,638	99,379	39,718	154,952
$12,000 under $13,000	14,393	24,436	8,998	27,070	166,532	972,117	54,816	128,644	22,458	153,064	40,061	161,414
$13,000 under $14,000	13,991	24,114	8,625	10,883	166,306	1,131,666	58,349	141,190	24,522	77,584	50,727	149,770
$14,000 under $15,000	12,326	30,404	7,567	11,107	151,822	1,053,210	63,083	155,767	25,876	146,608	26,508	105,097
$15,000 under $16,000	20,908	22,274	12,729	11,354	148,339	957,380	60,042	168,147	27,047	117,676	51,409	247,225
$16,000 under $17,000	16,287	27,301	13,771	63,984	150,786	1,117,685	70,822	206,750	24,840	145,377	35,090	149,701
$17,000 under $18,000	12,743	39,755	11,266	11,276	145,766	1,014,999	59,210	146,022	26,222	167,405	33,443	98,552
$18,000 under $19,000	12,546	44,037	4,875	8,295	144,160	1,098,997	63,107	149,852	19,555	163,384	32,122	104,853
$19,000 under $20,000	9,470	15,977	9,106	6,820	155,998	1,299,259	69,119	164,128	24,943	175,014	18,418	65,317
$20,000 under $25,000	59,004	147,605	27,977	46,797	686,129	5,694,515	296,264	697,730	117,517	950,671	165,174	681,530
$25,000 under $30,000	45,094	83,660	28,873	45,766	551,666	5,302,742	257,223	616,203	59,601	580,283	124,582	605,854
$30,000 under $40,000	82,543	245,920	41,347	96,832	691,099	8,668,360	281,899	771,830	104,482	1,338,247	140,151	684,102
$40,000 under $50,000	41,121	105,982	19,447	58,546	338,557	6,222,063	131,904	427,673	44,251	709,415	60,663	358,386
$50,000 under $75,000	46,609	193,141	25,749	159,555	321,150	9,307,761	97,688	554,546	43,358	1,157,285	48,561	502,571
$75,000 under $100,000	22,119	120,000	12,509	129,972	102,777	4,481,412	29,393	264,282	16,288	543,599	18,592	246,238
$100,000 under $200,000	19,038	172,759	12,864	253,551	77,945	4,659,361	28,236	456,954	12,695	489,834	18,660	328,276
$200,000 under $500,000	**9,099	**203,121	4,736	115,133	16,314	1,734,887	**10,813	**613,537	2,518	130,683	6,318	293,064
$500,000 under $1,000,000	**	**	787	45,841	**3,233	**1,207,614	**	**	338	22,501	**1,632	**168,582
$1,000,000 or more	**	**	360	52,413	**	**	**	**	134	15,142	**	**
Total nontaxable returns	**167,252**	**517,197**	**134,226**	**813,959**	**1,279,291**	**6,251,139**	**662,424**	**5,180,721**	**367,282**	**2,253,145**	**445,884**	**6,069,893**
All returns, summary												
Under $5,000	92,688	356,249	83,502	648,081	776,845	2,336,225	487,868	4,511,368	164,085	489,927	320,928	5,337,649
$5,000 under $10,000	81,519	131,795	50,575	99,359	1,040,115	4,866,619	287,430	939,634	204,184	826,573	179,061	728,393
$10,000 under $15,000	77,922	147,982	54,802	132,513	876,985	5,642,481	317,086	911,497	180,641	1,053,354	213,601	843,117
$15,000 under $20,000	81,441	178,794	57,885	133,855	782,540	5,970,965	337,213	942,541	148,436	1,119,123	176,828	743,991
$20,000 or more	336,165	1,334,874	178,158	1,059,602	2,829,309	48,178,719	1,145,728	4,560,816	425,739	6,449,974	594,927	4,078,266

Footnote(s) at end of table.

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Partnership										Estate or trust			
	Total income		Total loss		Additional first-year depreciation		Net profit		Net loss		Total income		Total loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	**2,040,769**	**29,830,574**	**1,673,477**	**20,210,744**	**193,595**	**191,234**	**1,783,022**	**25,638,164**	**1,371,636**	**16,209,569**	**868,251**	**5,023,271**	**57,938**	**463,240**
No adjusted gross income	32,562	689,029	77,005	4,120,414	7,447	22,782	18,203	242,050	71,523	3,696,218	8,568	61,708	1,123	81,587
$1 under $1,000	24,905	23,702	11,700	73,681	*479	*27	20,666	17,579	11,699	67,585	*894	*2,509	*455	*395
$1,000 under $2,000	21,369	21,837	11,799	41,299	*662	*475	21,306	20,138	9,677	40,075	22,724	32,891	*1,592	*7,902
$2,000 under $3,000	20,309	33,575	17,247	78,267	*2,146	*122	19,652	28,960	17,197	73,774	29,703	41,505	*95	*58
$3,000 under $4,000	25,775	90,827	14,658	91,120	*516	*26	25,352	77,389	11,654	77,708	14,340	25,459	*1,779	*476
$4,000 under $5,000	28,271	99,471	20,661	71,551	*1,064	*21	26,665	80,822	18,852	52,922	22,380	40,176	*619	*2,374
$5,000 under $6,000	32,387	89,661	16,798	95,806	*2,650	*1,423	29,171	85,431	16,087	93,000	19,587	53,232	*10	*160
$6,000 under $7,000	46,333	197,925	35,447	178,363	*2,076	*91	42,325	155,524	28,519	136,053	19,497	69,466	*593	*63
$7,000 under $8,000	37,378	173,114	16,030	76,813	*1,844	*947	36,027	169,892	15,354	74,539	14,833	21,157	*464	*144
$8,000 under $9,000	30,522	162,914	19,161	109,850	*1,975	*490	27,532	148,430	17,763	95,857	17,687	38,896	—	—
$9,000 under $10,000	29,359	118,780	13,347	45,177	*4,027	*1,977	29,240	115,731	11,543	44,105	26,574	88,931	*112	*360
$10,000 under $11,000	23,146	112,767	19,887	54,647	*763	*84	22,038	109,988	15,193	51,951	11,371	34,937	*20	*65
$11,000 under $12,000	34,555	213,595	10,516	48,461	*4,219	*2,497	33,765	204,272	9,368	41,635	19,839	78,428	*419	*1,649
$12,000 under $13,000	31,141	207,814	27,867	99,663	*629	*606	31,035	201,700	23,888	94,155	17,312	39,832	—	—
$13,000 under $14,000	28,318	185,377	14,790	92,749	*814	*84	24,826	149,455	13,342	56,910	25,059	89,481	*427	*4,038
$14,000 under $15,000	38,974	191,518	21,988	105,487	*2,519	*2,472	37,772	184,213	17,274	100,655	23,032	79,920	*713	*6,333
$15,000 under $16,000	28,085	191,661	15,321	129,840	*2,485	*2,510	28,067	166,182	12,504	106,871	14,376	30,440	*23	*1,354
$16,000 under $17,000	39,635	279,521	20,258	134,089	*723	*724	38,808	253,263	15,489	108,555	19,192	84,713	*3,713	*4,522
$17,000 under $18,000	26,167	134,680	16,551	104,013	*631	*334	23,202	109,240	16,281	78,906	20,285	60,530	*1,709	*511
$18,000 under $19,000	40,673	226,592	15,078	74,762	*728	*711	39,972	222,454	13,946	71,334	19,380	60,930	*1,610	*3,020
$19,000 under $20,000	35,387	378,482	26,593	123,663	*4,773	*3,370	34,632	370,001	21,497	118,552	17,528	37,400	*3,689	*44,864
$20,000 under $25,000	187,767	1,486,787	128,114	607,958	20,081	12,084	173,306	1,383,560	104,403	516,815	73,106	344,635	4,343	37,792
$25,000 under $30,000	162,944	1,405,051	126,443	548,068	12,209	7,856	147,947	1,299,204	108,394	450,077	54,567	195,502	7,407	16,896
$30,000 under $40,000	246,591	2,421,516	218,931	1,058,741	23,051	10,608	222,099	2,285,033	192,621	932,867	110,289	580,719	6,115	17,771
$40,000 under $50,000	193,876	2,061,262	180,244	1,076,748	20,767	9,961	166,501	1,857,710	145,114	883,157	67,220	363,765	2,972	16,143
$50,000 under $75,000	256,764	4,132,825	253,204	2,255,649	27,604	20,766	209,929	3,652,152	199,642	1,795,741	87,670	657,400	8,120	72,336
$75,000 under $100,000	131,812	3,390,376	122,398	1,665,658	17,420	9,919	104,901	3,024,655	90,479	1,309,856	34,758	335,822	2,375	27,018
$100,000 under $200,000	151,089	5,879,428	144,802	3,130,010	20,993	52,308	113,166	5,011,018	103,022	2,313,908	39,451	636,684	5,304	56,546
$200,000 under $500,000	45,906	3,441,188	47,062	2,345,317	6,948	12,173	29,937	2,707,684	32,479	1,623,986	13,626	474,013	1,715	41,359
$500,000 under $1,000,000	6,382	939,413	6,937	805,057	998	6,975	3,656	682,732	4,938	555,351	2,383	181,300	302	10,811
$1,000,000 or more	2,387	849,886	2,640	767,825	354	6,810	1,324	621,702	1,894	546,450	1,020	180,891	120	6,692
Taxable returns, total	**1,773,339**	**28,058,670**	**1,438,021**	**15,722,436**	**162,147**	**169,937**	**1,555,635**	**24,387,796**	**1,160,695**	**12,221,499**	**808,949**	**4,836,713**	**49,932**	**362,614**
No adjusted gross income	2,637	161,922	4,563	1,032,670	761	14,795	472	20,979	4,404	906,522	321	8,527	130	11,528
$1 under $1,000	*24	*438	*312	*6,439	—	—	—	—	*312	*6,001	—	—	—	—
$1,000 under $2,000	*5,876	*4,873	2,233	6,402	—	—	*5,827	*3,647	*112	*5,176	15,937	19,048	**80	**7,995
$2,000 under $3,000	*2,805	*1,479	*566	*7,640	*22	*4	*2,788	**1,006	*566	*7,172	17,662	27,872	—	—
$3,000 under $4,000	9,736	25,584	2,265	11,844	—	—	*9,677	*24,932	2,256	11,193	11,880	22,026	**	**
$4,000 under $5,000	10,905	43,013	10,772	27,158	*5	*()	*10,885	*27,163	8,963	11,308	15,116	32,243	—	—
$5,000 under $6,000	16,065	23,194	5,483	35,373	*546	*21	15,931	22,021	5,175	34,220	17,776	44,205	—	—
$6,000 under $7,000	19,641	57,474	19,132	63,763	—	—	19,159	46,964	17,028	53,252	16,915	60,010	*593	*63
$7,000 under $8,000	17,367	92,045	7,084	15,215	—	—	17,362	91,782	7,084	14,952	14,781	21,156	—	—
$8,000 under $9,000	17,871	79,395	11,427	46,871	*4	*3	17,477	79,226	10,790	46,705	16,631	29,827	—	—
$9,000 under $10,000	19,848	84,299	7,674	31,389	*3,931	*1,882	19,748	83,040	7,668	32,012	23,572	85,902	**24	**69
$10,000 under $11,000	20,116	101,316	16,613	37,053	*744	*69	20,011	100,264	12,612	36,070	8,588	32,910	**	**
$11,000 under $12,000	26,984	169,076	7,522	36,290	*2,288	*1,534	26,642	166,160	7,195	34,908	17,488	71,650	*394	*832
$12,000 under $13,000	24,701	164,239	24,371	94,494	*517	*520	24,595	159,549	20,839	90,323	16,688	39,325	—	—
$13,000 under $14,000	26,711	168,794	13,317	81,889	*707	*79	23,397	133,718	11,967	46,890	25,014	89,451	*427	*4,038
$14,000 under $15,000	35,554	179,554	18,760	87,250	*2,519	*2,472	34,463	174,089	14,280	84,257	22,624	79,024	*713	*6,333
$15,000 under $16,000	24,353	120,594	12,079	51,930	*410	*263	24,336	117,689	10,143	49,287	14,353	30,432	—	—
$16,000 under $17,000	36,128	221,605	18,556	93,891	*81	*5	35,406	211,248	14,084	83,539	18,676	81,796	*3,712	*3,570
$17,000 under $18,000	20,707	70,753	13,542	39,067	*66	*49	20,227	69,857	13,272	38,220	19,461	56,218	*1,684	*505
$18,000 under $19,000	37,394	185,835	14,120	64,027	*50	*33	36,833	182,937	13,665	61,162	19,370	60,915	*1,610	*3,020
$19,000 under $20,000	33,371	353,537	24,738	79,331	*3,097	*2,891	32,725	346,303	19,657	74,988	17,523	37,040	*3,679	*44,750
$20,000 under $25,000	179,500	1,421,159	115,713	432,611	19,130	11,694	168,093	1,326,684	92,727	349,830	70,338	339,655	*3,561	*20,635
$25,000 under $30,000	159,350	1,392,745	124,568	518,898	12,072	7,746	145,274	1,289,953	106,689	423,852	54,148	193,046	7,407	16,896
$30,000 under $40,000	242,378	2,344,089	213,045	972,700	21,332	9,096	218,631	2,216,764	187,718	854,472	108,964	569,770	5,391	15,048
$40,000 under $50,000	191,217	2,032,071	177,423	1,009,250	20,433	8,354	164,382	1,834,475	142,843	820,008	66,699	359,198	2,955	16,132
$50,000 under $75,000	255,231	4,083,455	249,390	2,168,855	26,853	20,318	208,699	3,625,403	196,723	1,731,122	87,449	656,401	7,946	71,725
$75,000 under $100,000	131,489	3,378,158	121,749	1,652,787	17,293	9,866	104,687	3,015,348	89,981	1,299,843	34,754	335,492	**9,204	**121,971
$100,000 under $200,000	150,744	5,872,761	144,410	3,106,360	20,993	52,308	113,015	5,009,116	102,669	2,295,023	39,197	617,636	**	**
$200,000 under $500,000	45,873	3,437,928	47,021	2,339,091	**8,293	**25,934	29,916	2,704,720	32,445	1,618,032	**16,004	**655,049	**	**
$500,000 under $1,000,000	**8,763	**1,787,282	**9,573	**1,571,898	**	**	3,653	681,058	**6,828	**1,101,160	**	**	302	10,811
$1,000,000 or more	**	**	**	**	**	**	1,324	621,702	**	**	1,020	180,891	120	6,692
Total nontaxable returns	**267,430**	**1,771,904**	**235,456**	**4,488,308**	**31,448**	**21,297**	**227,387**	**1,250,369**	**210,941**	**3,988,070**	**59,302**	**186,558**	**8,006**	**100,626**
All returns, summary.														
Under $5,000	153,191	958,441	153,070	4,476,331	12,314	23,453	131,844	466,939	140,602	4,008,282	98,609	204,247	5,663	92,791
$5,000 under $10,000	175,979	742,394	100,783	506,008	12,572	4,930	164,295	675,009	89,266	443,553	98,178	271,683	*1,179	*728
$10,000 under $15,000	156,134	911,071	95,048	401,007	8,944	5,743	149,436	849,628	79,065	345,306	96,613	322,597	1,579	12,064
$15,000 under $20,000	169,947	1,210,936	93,801	566,366	9,340	7,649	164,681	1,121,139	79,717	484,219	90,761	274,012	10,744	54,271
$20,000 or more	1,385,518	26,007,732	1,230,775	14,261,031	150,425	149,459	1,172,766	22,525,450	982,986	10,928,209	484,090	3,950,732	38,773	303,365

Footnote(s) at end of table

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Estate or trust—Continued				Small Business Corporation								Unemployment compensation			
	Net income		Net loss		Total income		Total loss		Net profit		Net loss		Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**865,381**	**4,974,127**	**40,916**	**414,096**	**420,170**	**4,756,361**	**361,875**	**4,085,610**	**406,494**	**4,536,458**	**349,374**	**3,865,707**	**7,997,862**	**13,634,772**	**1,798,210**	**2,082,456**
No adjusted gross income	8,456	59,396	1,085	79,276	7,353	162,684	37,817	1,590,493	5,651	129,375	37,339	1,557,183	38,403	96,426	—	—
$1 under $1,000	*894	*2,509	*455	*395	*7	*24	6,546	62,859	—	—	6,546	62,835	117,201	245,056	—	—
$1,000 under $2,000	22,668	32,612	*1,591	*7,623	*7,440	*34,190	4,634	14,033	*7,347	*34,163	4,634	14,006	202,925	416,579	*1,883	*1,075
$2,000 under $3,000	29,703	41,480	*54	*33	*8,010	*12,645	6,960	33,343	*7,992	*12,577	6,960	33,275	314,513	721,389	*1,799	*1,419
$3,000 under $4,000	14,339	25,451	*1,779	*468	*3,467	*11,313	5,893	5,030	*3,467	*11,313	5,893	5,030	364,225	644,114	—	—
$4,000 under $5,000	22,380	40,176	*619	*2,374	*4,261	*8,137	2,680	11,807	*4,261	*8,137	2,680	11,807	378,550	705,030	*2,006	*2,742
$5,000 under $6,000	19,587	53,232	*10	*160	*4,504	*17,815	9,195	90,488	*4,491	*17,671	9,195	90,344	457,742	721,829	*8,170	*16,656
$6,000 under $7,000	19,497	69,466	*593	*63	*6,853	*21,048	1,846	15,548	*6,853	*21,048	1,846	15,548	391,268	701,845	*2,684	*4,520
$7,000 under $8,000	14,833	21,157	*464	*144	*1,958	*2,387	*1,384	*5,038	*1,958	*2,387	*1,384	*5,038	396,559	651,341	*6,540	*1,084
$8,000 under $9,000	17,687	38,896	—	—	*1,493	*5,608	7,537	29,065	*1,492	*5,599	7,537	29,057	319,592	573,138	*2,042	*539
$9,000 under $10,000	26,574	88,931	*112	*360	7,115	12,045	*1,256	*17,808	7,115	12,045	*1,256	*17,808	308,904	602,477	—	—
$10,000 under $11,000	11,370	34,936	*20	*65	*951	*8,513	2,318	12,560	*951	*8,513	2,318	12,560	256,736	500,873	—	—
$11,000 under $12,000	19,839	78,428	*419	*1,649	*3,809	*6,013	6,172	45,754	*3,679	*5,512	6,172	45,253	293,335	454,629	*1,348	*5,823
$12,000 under $13,000	17,312	39,832	—	—	*6,649	*19,081	4,100	18,869	*6,455	*16,387	4,100	16,175	308,398	581,671	*11,418	*9,801
$13,000 under $14,000	25,059	89,481	*427	*4,038	*2,156	*11,669	5,013	24,885	*2,156	*11,669	5,013	24,885	252,974	413,445	*3,400	*1,212
$14,000 under $15,000	23,032	79,920	*713	*6,333	*1,273	*6,852	7,776	37,199	*838	*6,818	7,776	37,165	265,793	501,289	*9,163	*7,199
$15,000 under $16,000	14,353	30,432	*23	*1,346	*6,299	*23,051	4,808	17,972	*6,299	*23,051	4,808	17,972	220,568	398,560	*5,966	*4,832
$16,000 under $17,000	18,748	81,149	*445	*959	6,226	20,155	10,155	43,818	5,966	19,724	10,115	43,386	223,550	411,564	*8,028	*6,181
$17,000 under $18,000	20,276	60,029	*9	*10	10,384	35,508	4,876	16,226	10,339	35,471	4,875	16,189	223,414	387,988	*5,498	*4,974
$18,000 under $19,000	19,380	60,930	*1,610	*3,020	7,966	33,921	2,060	7,540	7,966	33,921	2,060	7,540	239,822	405,365	19,344	25,873
$19,000 under $20,000	17,528	37,288	*3,684	*44,752	5,810	28,755	5,251	21,340	5,808	28,750	5,251	21,335	176,386	272,412	24,851	28,670
$20,000 under $25,000	72,734	342,256	1,544	35,413	59,136	261,224	39,662	221,974	55,170	247,443	39,459	208,194	838,368	1,219,740	275,434	228,576
$25,000 under $30,000	54,567	195,361	6,603	16,756	40,115	182,654	33,930	179,138	40,094	179,957	33,489	176,441	545,735	720,586	545,735	499,441
$30,000 under $40,000	110,175	573,369	3,658	10,421	59,451	432,691	41,000	197,173	58,951	418,792	39,060	183,274	638,959	906,795	638,959	851,207
$40,000 under $50,000	67,028	362,514	1,657	14,893	30,356	229,238	27,574	116,698	29,974	225,960	27,201	113,421	164,062	275,787	164,062	275,787
$50,000 under $75,000	87,232	655,341	6,011	70,277	57,157	722,058	36,093	285,875	54,987	694,897	32,972	258,714	52,730	92,509	52,730	92,509
$75,000 under $100,000	34,675	334,688	1,597	25,884	26,741	440,461	16,512	157,578	25,552	430,063	14,596	147,180	4,086	7,065	4,086	7,065
$100,000 under $200,000	38,726	619,789	4,132	39,651	30,347	910,956	18,402	304,672	28,801	879,345	16,076	273,061	2,738	4,700	2,738	4,700
$200,000 under $500,000	13,388	467,596	1,320	34,942	10,628	610,611	8,089	256,794	9,887	560,728	6,803	206,911	296	450	296	450
$500,000 under $1,000,000	2,338	179,416	204	8,927	1,621	220,680	1,554	98,481	1,444	206,820	1,297	84,621	22	97	22	97
$1,000,000 or more	1,003	178,063	78	3,864	634	264,371	782	145,550	550	248,321	663	129,500	8	22	8	22
Taxable returns, total	**806,557**	**4,791,531**	**33,016**	**317,432**	**390,278**	**4,505,164**	**270,724**	**2,250,849**	**378,432**	**4,319,648**	**258,929**	**2,065,333**	**6,391,358**	**10,300,014**	**1,789,076**	**2,077,120**
No adjusted gross income	309	8,259	107	11,260	997	47,111	1,734	204,419	508	40,692	1,649	198,001	*659	*1,782	—	—
$1 under $1,000	—	—	—	—	—	—	*9	*24	—	—	*9	*24	—	—	—	—
$1,000 under $2,000	15,881	18,771	**80	**7,712	*5,989	*6,651	*24	*3,721	*5,989	*6,651	*24	*3,721	—	—	—	—
$2,000 under $3,000	17,662	27,872	—	—	*3,930	*4,222	*429	*2,260	*3,912	*4,153	*429	*2,192	*2,195	*4,052	—	—
$3,000 under $4,000	11,879	22,019	**	**	*2,923	*10,869	*25	*130	*2,923	*10,869	*25	*130	171,566	267,615	—	—
$4,000 under $5,000	15,116	32,243	—	—	*4,114	*7,788	*548	*2,367	*4,114	*7,788	*548	*2,367	231,053	393,791	*2,006	*2,742
$5,000 under $6,000	17,776	44,205	—	—	*3,943	*16,067	*4,536	*17,245	*3,930	*15,923	*4,536	*17,101	271,597	350,165	*8,170	*16,656
$6,000 under $7,000	16,915	60,010	*593	*63	*2,818	*7,863	*53	*140	*2,818	*7,863	*53	*140	247,376	428,346	*2,684	*4,520
$7,000 under $8,000	14,781	21,156	—	—	*1,462	*2,267	—	—	*1,462	*2,267	—	—	264,893	391,125	*6,540	*1,084
$8,000 under $9,000	16,631	29,827	—	—	*952	*4,613	*4,817	*5,360	*952	*4,613	*4,817	*5,360	257,103	434,383	—	—
$9,000 under $10,000	23,572	85,902	**24	**69	*6,678	*7,070	*1,035	*17,624	*6,678	*7,070	*1,035	*17,624	289,901	568,108	—	—
$10,000 under $11,000	8,587	32,910	**	**	*603	*4,005	2,150	7,616	*603	*4,005	2,150	7,616	239,955	462,346	—	—
$11,000 under $12,000	17,488	71,650	*394	*832	*3,052	*3,265	*3,901	*15,746	*3,052	*3,265	*3,901	*15,746	283,967	433,808	*1,348	*5,823
$12,000 under $13,000	16,688	39,325	—	—	*6,365	*16,007	*3,243	*8,578	*6,365	*16,007	*3,243	*8,578	307,024	580,200	*11,418	*9,801
$13,000 under $14,000	25,014	89,451	*427	*4,038	*1,718	*10,882	*2,418	*6,280	*1,718	*10,882	*2,418	*6,280	246,718	409,412	*3,400	*1,212
$14,000 under $15,000	22,624	79,024	*713	*6,333	*1,271	*6,808	5,862	24,965	*836	*6,774	5,862	24,931	259,396	488,159	*9,163	*7,199
$15,000 under $16,000	14,353	30,432	—	—	*6,298	*23,050	*2,712	*3,803	*6,298	*23,050	*2,712	*3,803	218,150	391,955	*5,966	*4,832
$16,000 under $17,000	18,232	78,232	*444	*6	4,245	9,922	9,255	32,968	*4,011	*9,884	9,248	32,929	221,576	410,826	*8,028	*6,181
$17,000 under $18,000	19,452	55,723	*9	*10	10,383	35,505	4,492	8,204	10,338	35,467	4,491	8,167	221,736	387,029	*5,498	*4,974
$18,000 under $19,000	19,370	60,915	*1,610	*3,020	7,870	33,920	*1,882	*5,613	7,870	33,920	*1,882	*5,613	239,324	405,092	19,344	25,873
$19,000 under $20,000	17,523	37,040	*3,679	*44,750	5,150	25,919	3,381	9,121	*5,149	*25,915	3,381	9,116	176,341	272,319	24,851	28,670
$20,000 under $25,000	70,294	338,960	*762	*19,941	55,238	247,088	39,098	214,293	51,272	233,313	38,986	200,518	833,955	1,214,923	273,787	228,428
$25,000 under $30,000	54,148	192,905	6,603	16,756	38,926	177,814	33,802	174,786	38,905	175,121	33,388	172,094	544,698	717,420	544,698	497,552
$30,000 under $40,000	108,876	562,476	2,953	7,754	59,043	423,679	37,807	167,069	58,594	412,056	35,986	155,447	638,234	906,532	638,234	850,944
$40,000 under $50,000	66,507	357,948	1,640	14,881	30,188	224,421	27,087	107,613	29,806	221,330	26,741	104,522	164,062	275,787	164,062	275,787
$50,000 under $75,000	87,011	654,342	5,837	69,666	56,395	710,178	35,325	272,679	54,251	683,898	32,206	246,399	52,730	92,509	52,730	92,509
$75,000 under $100,000	34,672	334,383	**6,859	**97,550	26,638	435,449	16,475	155,019	25,451	425,054	14,559	144,624	4,085	7,064	4,085	7,064
$100,000 under $200,000	38,472	600,741	**	**	30,214	907,693	18,211	283,678	28,751	876,539	15,898	252,524	2,738	4,700	2,738	4,700
$200,000 under $500,000	**15,721	**646,749	**	**	10,620	609,988	**10,413	**499,528	9,882	560,138	**8,752	**419,766	296	450	296	450
$500,000 under $1,000,000	**	**	204	8,927	1,621	220,680	**	**	1,444	206,820	**	**	22	97	22	97
$1,000,000 or more	1,003	178,063	78	3,864	634	264,371	**	**	550	248,321	**	**	8	22	8	22
Total nontaxable returns	**58,824**	**182,596**	**7,900**	**96,664**	**29,892**	**251,197**	**91,151**	**1,834,761**	**28,062**	**216,810**	**90,445**	**1,800,374**	**1,606,504**	**3,334,757**	**9,134**	**5,336**
All returns, summary																
Under $5,000	98,440	201,624	5,583	90,169	30,538	228,994	64,530	1,717,566	28,718	195,565	64,052	1,684,136	1,415,817	2,828,595	*5,688	*5,237
$5,000 under $10,000	98,178	271,683	*1,179	*728	21,923	58,903	21,218	157,947	21,909	58,750	21,218	157,794	1,874,065	3,250,630	19,436	22,799
$10,000 under $15,000	96,612	322,597	1,579	12,084	14,838	52,128	25,379	139,267	14,079	48,899	25,379	136,038	1,377,236	2,451,907	25,329	24,034
$15,000 under $20,000	90,285	269,828	5,771	50,087	36,685	141,390	27,150	106,896	36,378	140,917	27,109	106,423	1,083,740	1,875,889	63,687	70,531
$20,000 or more	481,866	3,908,395	26,804	261,028	316,186	4,274,945	223,598	1,963,936	305,410	4,092,327	211,616	1,781,317	2,247,004	3,227,751	1,684,070	1,959,855

Footnote(s) at end of table.

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Other income				Statutory adjustments									
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Employee business expenses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**3,633,028**	**6,799,669**	**389,511**	**7,378,903**	**13,148,919**	**28,614,061**	**297,770**	**1,034,404**	**2,564,421**	**3,430,894**	**568,936**	**2,007,666**	**6,733,536**	**13,811,427**
No adjusted gross income	45,279	179,632	80,304	5,064,792	52,321	273,885	12,578	53,728	4,696	5,859	1,523	3,499	15,014	118,566
$1 under $1,000	20,365	11,329	10,926	96,682	57,439	232,217	24,874	110,316	*621	*185	*565	*684	11,504	79,078
$1,000 under $2,000	63,315	47,432	5,334	79,165	60,008	170,296	14,383	69,643	*1,027	*603	*536	*949	15,633	51,834
$2,000 under $3,000	51,508	64,982	3,018	17,836	86,531	199,595	19,344	90,426	1,088	2,237	*881	*1,273	23,204	46,496
$3,000 under $4,000	52,644	84,606	9,763	49,450	142,240	282,609	16,587	75,510	5,524	2,468	*435	*613	62,267	137,123
$4,000 under $5,000	73,883	140,224	8,347	56,562	166,320	339,324	27,906	127,250	5,283	2,912	*2,742	*1,364	59,409	134,493
$5,000 under $6,000	84,459	75,569	3,420	32,935	200,956	363,058	16,338	44,220	10,793	7,395	*994	*1,058	62,680	186,319
$6,000 under $7,000	81,021	98,648	6,362	52,413	238,119	408,251	18,314	47,392	16,751	10,868	*3,779	*2,653	102,123	227,512
$7,000 under $8,000	75,379	84,733	9,953	46,491	261,319	474,113	19,735	72,042	23,960	14,597	3,403	3,098	98,511	213,410
$8,000 under $9,000	92,843	114,642	8,113	43,428	321,877	563,205	25,689	102,188	25,505	23,847	3,049	2,326	136,121	270,616
$9,000 under $10,000	69,529	130,643	9,439	72,491	288,798	511,630	24,774	86,963	27,381	27,212	2,167	1,654	123,954	244,344
$10,000 under $11,000	95,491	149,569	5,522	30,759	262,890	491,729	18,964	67,967	41,140	34,536	5,648	7,510	120,373	250,473
$11,000 under $12,000	81,217	106,786	4,811	22,537	317,099	534,299	*9,909	*21,935	31,871	31,164	2,334	2,182	168,088	315,127
$12,000 under $13,000	84,892	*296	3,736	28,802	350,596	540,832	*8,124	*12,775	40,387	39,657	6,174	8,660	193,814	314,054
$13,000 under $14,000	76,425	83,753	10,437	29,199	321,800	535,031	*2,337	*4,987	61,479	63,682	4,517	4,153	155,281	307,230
$14,000 under $15,000	72,516	93,059	9,015	23,016	342,111	595,826	*4,503	*9,221	46,709	49,690	10,415	13,450	184,007	347,655
$15,000 under $16,000	75,802	104,514	4,794	16,173	322,559	537,859	*10,918	*16,110	52,565	62,827	5,981	7,183	170,377	342,241
$16,000 under $17,000	83,841	157,754	4,965	36,890	343,119	577,792	*3,540	*4,583	55,473	62,013	9,426	15,083	187,853	334,391
$17,000 under $18,000	78,984	96,344	7,606	37,372	356,856	604,584	*3,869	*4,307	48,611	53,853	7,556	8,375	202,648	380,528
$18,000 under $19,000	96,336	152,842	9,725	51,329	390,324	673,702	*7,337	*4,681	59,434	70,860	10,978	14,936	202,841	380,564
$19,000 under $20,000	99,977	172,504	5,583	32,780	373,864	634,575	*1,454	*675	55,971	72,776	8,717	14,114	202,366	377,364
$20,000 under $25,000	452,771	584,288	24,955	122,943	1,799,677	3,104,569	*3,316	*1,777	359,461	454,866	50,858	95,291	1,043,261	1,792,260
$25,000 under $30,000	402,307	455,593	24,539	126,730	1,515,334	2,909,333	*428	*678	300,340	374,419	54,279	122,149	869,649	1,689,687
$30,000 under $40,000	532,659	858,676	47,182	278,417	2,164,794	4,370,170	*2,549	*5,029	534,379	756,295	80,839	237,685	1,228,084	2,161,886
$40,000 under $50,000	296,313	587,773	22,775	135,451	1,070,239	2,709,672	—	—	319,736	471,479	73,252	253,669	529,911	1,175,772
$50,000 under $75,000	221,531	727,433	26,123	204,304	844,525	3,056,529	—	—	281,214	468,340	103,611	498,156	380,465	1,036,781
$75,000 under $100,000	74,340	294,029	8,551	106,535	253,694	1,238,026	—	—	84,184	139,940	51,720	292,391	99,472	376,275
$100,000 under $200,000	73,953	569,417	9,978	238,385	198,450	1,245,758	—	—	57,292	103,876	49,656	312,149	70,571	383,151
$200,000 under $500,000	19,292	281,159	3,384	134,256	39,522	341,828	—	—	10,222	19,872	11,133	69,788	12,534	100,312
$500,000 under $1,000,000	2,982	91,899	579	43,431	4,241	54,742	—	—	1,029	2,002	1,432	9,358	1,174	16,167
$1,000,000 or more	1,174	85,541	272	67,346	1,297	39,023	—	—	295	564	336	2,211	347	19,718
Taxable returns, total	**3,183,886**	**6,063,158**	**256,329**	**2,156,197**	**12,305,166**	**26,130,906**	**156,266**	**437,604**	**2,496,202**	**3,370,164**	**549,104**	**1,976,503**	**6,420,967**	**12,832,193**
No adjusted gross income	1,352	20,889	2,102	369,895	1,439	30,500	—	—	383	762	120	707	565	21,430
$1 under $1,000	*9	*140	*43	*5,665	*9	*65	—	—	—	—	—	—	—	—
$1,000 under $2,000	*2,032	*1,097	*24	*612	*10,326	*3,893	—	—	—	—	—	—	—	—
$2,000 under $3,000	*3,546	*2,533	—	—	9,680	5,035	—	—	*6	*13	—	—	*526	*196
$3,000 under $4,000	20,595	44,927	4,490	19,507	67,694	108,561	—	—	*2,699	*859	*435	*613	36,836	76,466
$4,000 under $5,000	33,771	70,416	4,129	32,609	84,331	117,116	*3,719	*18,848	*1,095	*804	*535	*57	33,889	63,011
$5,000 under $6,000	40,972	32,298	2,422	4,072	128,150	162,444	*8,729	*16,411	5,859	3,285	*452	*396	36,211	80,715
$6,000 under $7,000	37,387	37,342	*1,205	*12,966	148,242	236,821	*12,211	*36,806	10,004	6,588	*2,730	*1,923	59,406	120,245
$7,000 under $8,000	43,003	42,088	*5,422	*33,420	195,678	362,715	15,946	58,492	14,620	9,941	*2,746	*2,145	70,248	161,000
$8,000 under $9,000	69,988	86,726	5,541	22,716	278,993	440,308	19,513	81,368	22,532	21,761	*1,216	*1,535	115,236	210,274
$9,000 under $10,000	58,211	121,753	7,013	56,043	262,922	452,405	18,900	70,954	23,190	23,299	*1,777	*1,016	111,022	211,296
$10,000 under $11,000	88,822	143,326	4,903	13,710	236,269	411,822	18,964	67,967	37,480	32,782	5,594	7,365	106,655	198,640
$11,000 under $12,000	78,941	105,905	3,979	10,818	304,735	499,291	*9,909	*21,935	28,439	28,215	*2,217	*2,010	163,115	300,134
$12,000 under $13,000	78,980	109,250	2,967	27,475	341,812	523,261	*8,124	*12,775	39,092	38,696	5,225	6,597	190,834	305,415
$13,000 under $14,000	74,397	77,247	10,268	28,877	314,688	521,874	*2,337	*4,987	60,180	61,968	3,087	3,102	151,787	300,988
$14,000 under $15,000	67,801	72,935	8,814	17,556	330,016	559,113	*4,503	*9,221	46,083	48,767	7,906	10,013	176,847	329,979
$15,000 under $16,000	74,074	101,833	4,715	15,514	314,654	517,479	*10,918	*16,110	49,549	57,095	5,981	7,183	165,136	328,406
$16,000 under $17,000	76,958	148,397	4,923	31,762	333,238	532,515	*3,540	*4,583	54,155	60,337	8,860	13,786	184,993	330,091
$17,000 under $18,000	77,605	88,860	6,877	27,884	350,609	591,499	*3,869	*4,307	46,558	50,449	7,085	7,510	200,454	378,577
$18,000 under $19,000	93,257	145,488	9,713	49,758	380,099	651,750	*7,337	*4,681	56,134	68,607	10,875	14,479	200,517	368,272
$19,000 under $20,000	97,576	167,930	4,206	14,252	367,146	600,367	*1,454	*675	55,173	72,291	8,702	14,046	197,751	367,625
$20,000 under $25,000	447,071	560,307	23,746	102,138	1,781,618	3,054,967	*3,316	*1,777	357,216	451,160	49,485	90,321	1,037,151	1,770,081
$25,000 under $30,000	401,570	451,165	23,125	110,993	1,509,740	2,879,846	*428	*678	299,747	373,603	53,416	120,384	867,970	1,678,090
$30,000 under $40,000	530,218	840,701	45,422	259,711	2,153,097	4,301,796	*2,549	*5,029	533,779	755,491	80,479	236,301	1,223,194	2,140,591
$40,000 under $50,000	294,776	580,100	22,585	127,745	1,064,621	2,657,601	—	—	318,340	469,375	73,233	253,584	527,796	1,166,032
$50,000 under $75,000	219,974	703,320	25,198	184,762	839,907	3,017,582	—	—	280,969	467,947	102,854	496,804	378,972	1,031,042
$75,000 under $100,000	73,805	291,445	8,377	99,140	252,612	1,218,610	—	—	84,085	139,763	51,605	291,618	99,369	375,630
$100,000 under $200,000	73,779	558,284	9,889	232,584	197,858	1,237,581	—	—	**67,511	**123,742	49,593	311,691	70,448	382,018
$200,000 under $500,000	**22,242	**370,913	3,380	133,236	**44,983	**434,090	—	—	**	**	11,128	69,747	12,518	100,065
$500,000 under $1,000,000	**	**	579	43,431	**	**	—	—	1,029	2,002	1,432	9,358	1,174	16,167
$1,000,000 or more	1,174	85,541	272	67,346	**	**	—	—	295	564	336	2,211	347	19,718
Total nontaxable returns	**449,142**	**736,511**	**133,182**	**5,222,706**	**843,753**	**2,483,155**	**141,504**	**596,800**	**68,219**	**60,730**	**19,832**	**31,163**	**312,569**	**979,234**
All returns, summary.														
Under $5,000	306,994	528,205	117,692	5,364,488	564,859	1,497,927	115,672	526,873	18,239	14,265	6,682	8,382	187,031	567,591
$5,000 under $10,000	403,231	504,236	37,287	247,759	1,311,069	2,320,257	104,850	352,805	104,390	83,920	13,392	10,790	523,389	1,142,201
$10,000 under $15,000	410,541	547,463	33,521	134,314	1,594,496	2,697,716	43,837	116,886	221,586	218,729	29,088	35,956	821,563	1,534,539
$15,000 under $20,000	434,940	683,958	32,673	174,543	1,786,722	3,028,512	27,118	30,356	272,054	322,328	42,656	59,691	966,085	1,815,088
$20,000 or more	2,077,322	4,535,808	168,338	1,457,799	7,891,773	19,069,648	*6,293	*7,483	1,948,152	2,791,652	477,116	1,892,848	4,235,468	8,752,009

Footnote(s) at end of table

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments—Continued								Income earned abroad					
	Moving expenses		Forfeited interest penalty		Alimony paid		Deduction for expense of living abroad		Total		Amount excluded		In adjusted gross income[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Numbers of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns, total	**1,483,522**	**3,204,838**	**2,352,171**	**1,408,040**	**534,082**	**2,267,704**	**119,686**	**1,299,006**	**160,790**	**6,542,143**	**24,879**	**403,557**	**144,079**	**4,755,065**
No adjusted gross income	4,337	18,919	7,315	5,654	8,478	49,226	1,743	16,703	5,414	63,175	*3,668	*39,360	*1,356	*7,110
$1 under $1,000	*2,104	*1,638	14,987	3,869	*893	*1,766	*3,267	*34,681	5,861	78,726	*2,594	*42,391	*2,783	*1,655
$1,000 under $2,000	*1,256	*987	25,745	14,219	*60	*310	*2,471	*28,324	*3,375	*53,681	*904	*12,410	*3,375	*12,947
$2,000 under $3,000	10,300	17,750	29,777	10,976	4,590	6,538	*4,135	*23,866	*5,487	*55,012	*807	*7,135	*4,680	*10,385
$3,000 under $4,000	18,893	16,646	41,368	22,231	*1,435	*7,566	*1,810	*18,375	*3,985	*62,817	*561	*1,899	*2,617	*27,789
$4,000 under $5,000	23,359	21,006	48,726	23,745	4,203	7,111	*2,171	*18,886	*2,918	*59,575	*1,490	*26,889	*1,652	*13,801
$5,000 under $6,000	35,667	44,265	73,718	34,690	*3,509	*9,930	*2,072	*20,450	*2,879	*55,235	—	—	*2,879	*14,669
$6,000 under $7,000	26,850	24,221	71,321	58,297	*3,611	*5,911	*2,740	*28,706	*3,768	*66,263	*482	*4,820	*3,768	*21,818
$7,000 under $8,000	42,592	64,756	76,420	42,723	4,246	22,197	*3,801	*35,116	*6,193	*72,736	—	—	*3,252	*20,624
$8,000 under $9,000	48,085	86,497	88,302	42,645	6,433	14,833	*2,472	*17,717	*3,834	*51,776	*555	*5,914	*3,027	*20,352
$9,000 under $10,000	45,850	50,972	82,888	48,587	8,065	19,125	*1,916	*16,340	*3,469	*53,159	*746	*14,323	*3,469	*22,496
$10,000 under $11,000	35,641	39,739	45,924	25,603	12,029	27,097	*2,966	*32,968	*3,936	*74,088	*970	*6,875	*3,934	*34,245
$11,000 under $12,000	36,298	48,051	81,896	58,793	14,211	41,778	*2,008	*12,283	*4,371	*37,181	*173	*3,460	*4,371	*21,438
$12,000 under $13,000	55,020	83,291	69,337	49,712	7,549	19,669	**1,147	**10,849	*2,064	*51,920	*918	*21,800	*2,064	*19,279
$13,000 under $14,000	50,362	70,886	76,117	54,532	7,723	27,063	**	**	*95	*4,385	*94	*1,721	*95	*2,657
$14,000 under $15,000	54,132	71,459	71,401	47,476	8,845	32,345	*911	*8,181	*1,289	*35,109	*378	*7,560	*1,289	*19,368
$15,000 under $16,000	53,560	77,411	47,203	17,463	7,382	11,528	*555	*3,096	*942	*18,630	*387	*7,740	*387	*7,794
$16,000 under $17,000	52,899	61,591	46,125	31,598	18,377	31,629	*4,132	*33,289	*4,132	*92,239	—	—	*4,132	*58,950
$17,000 under $18,000	42,239	66,936	61,849	26,697	17,226	41,533	*2,507	*19,234	*4,479	*84,884	*853	*12,058	*4,479	*53,592
$18,000 under $19,000	56,633	89,367	69,600	41,812	10,925	39,062	*2,489	*28,286	*2,525	*46,256	*36	*720	*1,970	*17,250
$19,000 under $20,000	48,333	70,853	68,495	33,713	16,851	34,663	*2,014	*30,417	*2,186	*79,574	*172	*6,218	*2,186	*42,939
$20,000 under $25,000	207,983	381,900	251,982	126,880	70,570	194,668	4,208	35,175	8,644	181,692	*2,054	*32,358	8,612	114,159
$25,000 under $30,000	145,427	313,510	232,136	130,030	70,940	221,754	5,705	50,549	7,713	247,674	*2,008	*45,843	7,713	151,281
$30,000 under $40,000	190,924	524,832	310,622	191,243	80,609	311,184	15,437	167,542	20,320	864,721	1,669	38,918	19,782	658,261
$40,000 under $50,000	92,178	351,313	174,437	95,546	52,436	221,647	12,216	139,711	13,388	699,208	1,172	22,489	13,388	537,008
$50,000 under $75,000	69,582	375,722	127,517	101,251	50,294	338,006	17,772	228,245	19,503	1,306,834	1,671	30,810	19,105	1,047,779
$75,000 under $100,000	20,248	139,061	27,064	27,689	18,425	146,216	8,613	116,078	9,248	795,220	*375	*7,179	9,008	671,727
$100,000 under $200,000	10,931	74,782	24,738	31,569	17,424	232,245	6,970	105,622	7,255	924,465	**142	**2,666	7,219	816,197
$200,000 under $500,000	1,694	15,110	4,595	7,258	5,639	110,977	1,364	17,740	1,435	293,935	—	—	1,409	276,121
$500,000 under $1,000,000	121	1,181	433	1,008	792	24,419	59	478	65	22,827	**	**	63	22,329
$1,000,000 or more	24	187	133	530	312	15,708	15	100	17	9,145	—	—	15	9,045
Taxable returns, total	**1,401,483**	**3,038,959**	**2,157,231**	**1,307,194**	**502,516**	**2,131,543**	**79,022**	**922,734**	**105,833**	**5,074,595**	**15,367**	**279,373**	**99,946**	**3,835,142**
No adjusted gross income	3	792	284	88	347	6,399	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	*9	*65	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	*10,290	*3,599	*36	*294	—	—	—	—	—	—	—	—
$2,000 under $3,000	*406	*715	*8,722	*3,878	*21	*232	—	—	—	—	—	—	—	—
$3,000 under $4,000	12,115	11,916	18,176	7,704	*1,048	*1,170	*904	*9,833	*1,465	*12,458	*561	*1,899	*904	*726
$4,000 under $5,000	15,638	16,472	32,193	15,800	*2,321	*2,125	—	—	*747	*22,759	*745	*14,900	*747	*7,859
$5,000 under $6,000	28,674	29,800	48,181	22,648	*3,067	*9,189	—	—	*807	*22,663	—	—	*807	*2,548
$6,000 under $7,000	23,405	21,937	42,078	42,555	*435	*209	*904	*6,433	*904	*9,840	—	—	*904	*3,407
$7,000 under $8,000	33,588	50,853	58,638	36,270	*3,511	*13,879	*3,246	*28,402	*5,638	*61,703	—	—	*2,697	*16,306
$8,000 under $9,000	41,709	70,016	82,012	39,945	*5,209	*4,018	*1,362	*8,653	*1,917	*25,483	*555	*5,914	*1,917	*10,715
$9,000 under $10,000	41,853	45,796	82,100	48,377	*7,595	*18,900	*1,915	*16,333	*2,661	*45,576	*746	*14,323	*2,661	*14,920
$10,000 under $11,000	30,762	30,433	42,864	25,188	9,842	14,893	*2,063	*30,508	*3,033	*62,234	*970	*6,875	*3,031	*24,851
$11,000 under $12,000	34,570	41,902	81,048	58,111	13,088	38,935	*1,262	*5,833	*3,452	*14,260	—	—	*3,452	*8,428
$12,000 under $13,000	53,936	81,518	66,831	46,625	7,310	19,095	*1,144	*10,815	*2,062	*51,869	*918	*21,800	*2,062	*19,253
$13,000 under $14,000	49,848	67,195	75,698	54,416	7,698	26,728	—	—	*94	*4,373	*94	*1,721	*94	*2,653
$14,000 under $15,000	51,632	63,963	71,018	46,551	8,463	30,799	*365	*3,472	*743	*21,687	*378	*7,560	*743	*10,656
$15,000 under $16,000	53,085	76,602	46,813	17,459	7,381	11,527	*555	*3,096	*942	*18,630	*387	*7,740	*387	*7,794
$16,000 under $17,000	52,496	59,086	45,594	27,672	16,557	23,070	*1,185	*10,273	*1,185	*23,780	—	—	*1,185	*13,507
$17,000 under $18,000	41,805	63,531	61,796	26,684	17,225	41,529	*1,397	*15,791	*3,369	*63,745	*853	*12,058	*3,369	*35,895
$18,000 under $19,000	54,566	85,353	67,687	40,756	10,880	39,008	*2,489	*28,286	*2,525	*46,256	*36	*720	*1,970	*17,250
$19,000 under $20,000	48,332	70,850	66,890	31,344	16,839	34,375	*746	*9,161	*918	*33,693	*172	*6,218	*918	*18,315
$20,000 under $25,000	205,365	373,238	248,878	126,315	68,517	191,435	*3,018	*28,889	7,454	154,806	*2,054	*32,358	7,422	93,559
$25,000 under $30,000	145,187	312,608	231,382	129,936	70,428	216,449	4,152	41,541	6,160	193,296	*2,008	*45,843	6,160	105,911
$30,000 under $40,000	189,965	520,201	310,050	191,187	80,275	308,000	10,591	130,523	14,233	603,719	1,578	37,098	13,695	436,098
$40,000 under $50,000	91,218	344,280	174,110	95,537	52,234	218,936	10,520	109,324	11,692	573,063	1,172	22,489	11,692	441,250
$50,000 under $75,000	68,735	372,686	126,962	100,503	50,041	334,723	15,421	203,849	17,152	1,127,947	1,671	30,810	16,754	893,288
$75,000 under $100,000	20,009	136,701	27,061	27,688	18,044	144,038	7,821	102,795	8,408	703,611	*327	*6,379	8,168	594,201
$100,000 under $200,000	10,764	74,158	**29,309	**38,819	17,363	230,709	6,577	101,202	6,812	867,345	**142	**2,666	6,776	763,497
$200,000 under $500,000	1,672	14,988	**	**	**6,732	**150,816	1,311	16,942	**1,460	**309,795	—	—	**1,431	**292,256
$500,000 under $1,000,000	121	1,181	433	1,008	**	**	59	478	**	**	**	**	**	**
$1,000,000 or more	24	187	133	530	**	**	15	100	**	**	—	—	**	**
Total nontaxable returns	**82,039**	**165,878**	**194,940**	**100,846**	**31,566**	**136,161**	**40,664**	**376,272**	**54,957**	**1,467,548**	**9,512**	**124,184**	**44,133**	**919,922**
All returns, summary														
Under $5,000	60,249	76,946	167,918	80,694	19,659	72,517	15,597	140,834	27,040	372,985	10,024	130,084	16,463	73,687
$5,000 under $10,000	199,044	270,710	392,649	226,942	25,864	71,996	13,001	118,329	20,143	299,169	*1,783	*25,057	16,395	99,959
$10,000 under $15,000	231,453	313,425	344,675	236,117	50,357	147,953	7,032	64,281	11,755	202,684	*2,533	*41,416	11,753	96,987
$15,000 under $20,000	253,664	366,157	293,272	151,283	70,761	158,416	11,697	114,322	14,264	321,583	*1,448	*26,736	13,154	180,525
$20,000 or more	739,112	2,177,599	1,153,657	713,003	367,441	1,816,823	72,359	861,240	87,588	5,345,722	9,091	180,264	86,314	4,303,907

( ) Less than $500

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

[1]Total income earned abroad minus deduction for expense of living abroad (column 135) minus excluded earned income (column 139) minus (for prior-year delinquent returns only) exempt income earned abroad

NOTE: Detail may not add to total because of rounding

Table 1.4—Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or Deficit

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit from business activities[1]		Total net loss from business activities[1]		Sales of property net gain[2]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**19,996,225**	**57,649,302**	**17,133,255**	**59,816,243**	**1,743,989**	**8,670,452**	**1,223,418**	**15,738,048**	**883,849**	**2,703,454**
Returns with adjusted gross income, total	**19,340,707**	**69,792,741**	**16,870,674**	**57,249,451**	**1,708,530**	**8,254,358**	**711,935**	**4,178,492**	**729,377**	**1,473,405**
$1 under $5,000	14,697,839	30,960,014	13,166,876	27,712,994	802,007	1,669,139	344,176	1,507,979	312,062	374,144
$5,000 under $10,000	3,959,973	26,727,374	3,225,206	21,184,826	612,439	2,895,653	234,173	1,202,467	244,512	491,153
$10,000 under $15,000	388,656	4,668,916	266,299	3,183,283	151,472	1,263,999	73,298	445,646	85,980	200,688
$15,000 under $20,000	136,545	2,352,245	95,007	1,591,649	72,552	952,003	25,013	323,105	37,890	136,916
$20,000 under $25,000	67,502	1,484,053	49,200	920,008	32,541	499,843	15,729	251,433	26,864	119,268
$25,000 under $30,000	24,632	664,428	16,350	389,461	13,230	249,712	3,202	49,027	7,705	14,074
$30,000 under $50,000	50,096	1,826,634	39,644	1,431,364	19,721	490,781	12,142	225,544	9,764	70,469
$50,000 under $100,000	14,081	889,289	11,085	690,168	4,284	200,530	3,665	123,393	4,122	40,666
$100,000 under $200,000	1,240	168,559	907	120,438	242	17,866	491	40,078	433	21,340
$200,000 under $500,000	127	34,086	92	21,946	34	6,196	41	7,621	41	3,977
$500,000 under $1,000,000	12	8,603	5	1,124	**8	**8,637	**5	**2,199	**4	**709
$1,000,000 or more	4	8,539	3	2,190	**	**	**	**	**	**
Returns with deficit, total	**655,518**	**—12,143,440**	**262,581**	**2,566,792**	**35,459**	**416,094**	**511,483**	**11,559,556**	**154,472**	**1,230,049**
$0 under $5,000	366,288	—582,516	132,026	932,833	19,629	113,663	251,137	1,366,918	58,191	169,966
$5,000 under $10,000	96,146	—684,433	41,080	315,960	5,129	43,626	85,012	1,007,029	22,349	103,823
$10,000 under $15,000	50,305	—619,723	26,604	238,169	696	2,843	49,608	934,930	17,920	117,216
$15,000 under $30,000	63,010	—1,319,536	29,605	305,480	5,569	66,089	53,311	1,496,722	20,488	151,440
$30,000 under $50,000	39,404	—1,535,945	13,456	207,351	1,469	30,483	37,492	1,581,797	16,299	108,460
$50,000 under $100,000	23,258	—1,665,798	11,227	216,148	1,352	35,920	20,555	1,510,974	10,266	129,897
$100,000 under $200,000	10,128	—1,400,291	4,973	158,127	995	46,867	8,444	1,153,658	5,163	126,687
$200,000 or more	6,979	—4,335,198	3,610	192,724	620	76,603	5,924	2,507,527	3,796	322,560

Size of adjusted gross income or deficit	Sales of property net loss[2]		Total itemized deductions		Taxable income		Income tax before credits		Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**274,894**	**1,048,378**	**1,190,719**	**10,880,327**	**14,225,893**	**27,958,537**	**2,257,039**	**1,088,494**	**2,257,039**	**1,088,494**
Returns with adjusted gross income, total	**224,241**	**583,110**	**1,190,719**	**10,880,327**	**14,225,893**	**27,958,537**	**2,257,035**	**1,088,490**	**2,257,035**	**1,088,490**
$1 under $5,000	98,500	237,992	186,086	1,041,935	9,953,096	11,612,348	228,865	15,602	228,865	15,602
$5,000 under $10,000	66,758	131,233	563,382	3,883,542	3,692,324	10,992,612	1,646,585	292,738	1,646,585	292,738
$10,000 under $15,000	26,903	79,007	243,637	2,321,154	330,755	1,674,018	185,568	125,391	185,568	125,391
$15,000 under $20,000	13,928	50,793	90,363	1,204,843	119,844	994,955	82,391	108,374	82,391	108,374
$20,000 under $25,000	4,751	28,716	46,425	730,130	58,177	727,739	46,694	96,370	46,694	96,370
$25,000 under $30,000	4,389	5,706	16,025	333,152	18,287	330,408	16,951	53,253	16,951	53,253
$30,000 under $50,000	8,526	27,188	33,167	864,942	40,315	974,327	37,952	192,550	37,952	192,550
$50,000 under $100,000	2,167	11,376	10,590	386,789	12,049	528,465	11,006	151,521	11,006	151,521
$100,000 under $200,000	294	11,036	940	86,049	942	92,913	922	37,339	922	37,339
$200,000 under $500,000	22	54	92	19,975	93	20,580	90	9,786	90	9,786
$500,000 under $1,000,000	**3	**9	*9	*4,883	*8	*4,517	*8	*2,717	*8	*2,717
$1,000,000 or more	**	**	3	2,932	3	5,654	3	2,849	3	2,849
Returns with deficit, total	**50,653**	**465,268**	**—**	**—**	**—**	**—**	**4**	**4**	**4**	**4**
$0 under $5,000	24,093	45,337	—	—	—	—	**	**	**	**
$5,000 under $10,000	5,872	37,279	—	—	—	—	—	—	—	—
$10,000 under $15,000	6,519	57,346	—	—	—	—	—	—	—	—
$15,000 under $30,000	8,142	84,001	—	—	—	—	—	—	—	—
$30,000 under $50,000	1,656	7,363	—	—	—	—	—	—	—	—
$50,000 under $100,000	2,772	60,085	—	—	—	—	—	—	—	—
$100,000 under $200,000	991	32,508	—	—	—	—	—	—	—	—
$200,000 or more	608	141,349	—	—	—	—	**4	**3	**4	**3

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
[1]Consists of business and profession, farm, partnership, and Small Business Corporation net gain (loss)
[2]Consists of gain (loss) from sales of capital assets and gain (loss) from sales of property *other* than capital assets
NOTE: Detail may not add to total because of rounding

Table 1.5—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Domestic and foreign dividends received						Interest received	
			Number of returns	Amount	Total		Exclusion		Dividends in adjusted gross income		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**36,779,877**	**303,643,669**	**36,709,194**	**302,377,318**	**795,171**	**136,483**	**606,363**	**43,131**	**454,963**	**93,352**	**8,422,056**	**1,062,849**
Under $1,000	2,475,988	1,438,950	2,417,607	1,404,756	28,257	6,204	20,363	1,614	*16,121	*4,590	329,614	29,604
$1,000 under $2,000	3,370,157	5,029,254	3,370,157	4,973,384	56,171	5,915	42,198	2,983	36,316	2,932	566,350	51,863
$2,000 under $3,000	3,318,334	8,249,591	3,314,089	8,163,833	44,176	3,292	38,308	1,554	*16,117	*1,737	674,105	84,021
$3,000 under $4,000	2,744,537	9,577,501	2,742,554	9,494,945	46,414	7,681	42,469	2,492	19,929	5,189	589,936	77,368
$4,000 under $5,000	2,342,348	10,509,119	2,338,285	10,418,107	45,814	5,478	29,763	2,020	31,890	3,458	494,776	84,812
$5,000 under $6,000	2,293,689	12,587,124	2,293,689	12,525,125	38,805	3,011	23,109	1,405	26,127	1,606	417,485	49,984
$6,000 under $7,000	2,201,888	14,321,773	2,199,877	14,240,363	32,001	10,595	29,799	1,939	*18,519	*8,656	416,321	69,316
$7,000 under $8,000	2,190,347	16,397,563	2,190,347	16,358,567	28,575	2,399	24,582	1,197	*12,006	*1,202	454,382	37,666
$8,000 under $9,000	1,967,501	16,736,474	1,967,501	16,691,322	22,205	1,081	*12,139	*472	*11,948	*608	383,567	44,544
$9,000 under $10,000	1,850,017	17,567,930	1,850,017	17,513,925	36,081	9,010	27,962	1,842	19,954	7,168	408,798	46,838
$10,000 under $11,000	1,614,297	16,918,659	1,614,297	16,875,794	37,233	7,642	34,807	2,363	21,172	5,278	349,954	37,587
$11,000 under $12,000	1,365,482	15,690,290	1,365,482	15,649,880	43,775	4,151	33,682	2,348	28,727	1,804	380,353	38,607
$12,000 under $13,000	1,302,004	16,266,609	1,302,004	16,220,111	40,765	5,481	29,951	1,746	23,149	3,735	347,510	40,621
$13,000 under $14,000	1,152,444	15,547,247	1,152,444	15,498,197	39,029	7,051	31,840	3,182	26,227	3,870	314,454	45,180
$14,000 under $15,000	989,627	14,323,668	989,627	14,285,181	12,406	3,690	*3,133	*205	*10,303	*3,484	276,519	33,969
$15,000 under $20,000	3,563,924	61,565,982	3,563,924	61,385,915	127,348	27,142	88,865	7,149	74,555	19,993	1,186,857	155,139
$20,000 under $25,000	1,200,538	26,668,686	1,200,538	26,576,411	55,944	12,301	45,564	3,761	26,071	8,540	465,291	65,277
$25,000 under $30,000	572,833	15,469,737	572,833	15,375,992	36,697	11,775	31,265	3,769	25,195	8,006	238,202	51,079
$30,000 or more	263,922	8,777,510	263,922	8,725,511	23,475	2,586	16,564	1,090	10,637	1,496	127,582	19,374
Taxable returns, total	**23,993,009**	**270,220,448**	**23,988,928**	**269,247,312**	**632,252**	**108,190**	**479,044**	**34,811**	**362,339**	**73,379**	**6,376,072**	**790,682**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*10,528	*29,241	*10,528	*28,615	*2,220	*124	*2,220	*124	—	—	*2,015	*627
$3,000 under $4,000	1,460,337	5,303,906	1,460,337	5,266,955	30,066	4,385	26,121	1,339	*14,031	*3,046	331,175	33,906
$4,000 under $5,000	1,770,967	7,946,145	1,768,897	7,883,581	37,734	3,204	25,558	1,599	23,810	1,605	434,730	58,217
$5,000 under $6,000	1,698,430	9,311,565	1,698,430	9,264,331	30,870	2,573	*19,164	*1,103	20,207	1,471	350,787	35,354
$6,000 under $7,000	1,653,586	10,750,872	1,651,575	10,692,578	27,829	3,595	25,627	1,522	*14,347	*2,074	375,592	52,783
$7,000 under $8,000	1,794,395	13,444,119	1,794,395	13,407,256	28,575	2,399	24,582	1,197	*12,006	*1,202	425,258	35,532
$8,000 under $9,000	1,792,937	15,262,506	1,792,937	15,220,219	22,205	1,081	*12,139	*472	*11,948	*608	367,423	41,679
$9,000 under $10,000	1,807,634	17,169,189	1,807,634	17,116,270	36,081	9,010	27,962	1,842	19,954	7,168	402,370	45,751
$10,000 under $11,000	1,600,294	16,771,893	1,600,294	16,729,027	37,233	7,642	34,807	2,363	21,172	5,278	349,954	37,587
$11,000 under $12,000	1,361,121	15,641,837	1,361,121	15,601,426	43,775	4,151	33,682	2,348	28,727	1,804	380,353	38,607
$12,000 under $13,000	1,299,492	16,236,345	1,299,492	16,189,848	40,765	5,481	29,951	1,746	23,149	3,735	347,510	40,621
$13,000 under $14,000	1,152,444	15,547,247	1,152,444	15,498,197	39,029	7,051	31,840	3,182	26,227	3,870	314,454	45,180
$14,000 under $15,000	989,627	14,323,668	989,627	14,285,181	12,406	3,690	*3,133	*205	*10,303	*3,484	276,519	33,969
$15,000 under $20,000	3,563,924	61,565,982	3,563,924	61,385,915	127,348	27,142	88,865	7,149	74,555	19,993	1,186,857	155,139
$20,000 under $25,000	1,200,538	26,668,686	1,200,538	26,576,411	55,944	12,301	45,564	3,761	26,071	8,540	465,291	65,277
$25,000 under $30,000	572,833	15,469,737	572,833	15,375,992	36,697	11,775	31,265	3,769	25,195	8,006	238,202	51,079
$30,000 or more	263,922	8,777,510	263,922	8,725,511	23,475	2,586	16,564	1,090	10,637	1,496	127,582	19,374
Total nontaxable returns	**12,786,868**	**33,423,221**	**12,720,266**	**33,130,006**	**162,919**	**28,293**	**127,319**	**8,320**	**92,624**	**19,973**	**2,045,984**	**272,167**
All returns, summary												
Under $5,000	14,251,364	34,804,415	14,182,692	34,455,024	220,832	28,570	173,101	10,664	120,373	17,906	2,654,781	327,667
$5,000 under $10,000	10,503,442	77,610,865	10,501,431	77,329,301	157,667	26,095	117,591	6,855	88,554	19,240	2,080,553	248,348
$10,000 under $15,000	6,423,854	78,746,473	6,423,854	78,529,163	173,208	28,015	133,413	9,844	109,578	18,171	1,668,790	195,965
$15,000 or more	5,601,217	112,481,915	5,601,217	112,063,829	243,464	53,804	182,258	15,768	136,458	38,035	2,017,932	290,869

Footnote(s) at end of table.

Table 1.5—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Unemployment compensation				Zero bracket amount		Exemptions		Taxable income		Income tax before credits	
	Total		In adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**3,338,675**	**5,345,495**	**124,228**	**110,149**	**33,269,821**	**74,852,985**	**66,868,378**	**66,801,348**	**33,269,821**	**239,707,374**	**25,006,823**	**30,462,662**
Under $1,000	113,353	255,113	—	—	—	—	2,983,664	2,976,174	—	—	—	—
$1,000 under $2,000	160,980	308,426	*1,883	*1,075	2,944,988	1,432,807	4,156,017	4,153,017	2,944,988	1,432,807	—	—
$2,000 under $3,000	244,081	511,681	—	—	3,033,932	4,256,075	4,422,575	4,418,438	3,033,932	4,256,891	*10,528	*113
$3,000 under $4,000	288,522	482,776	—	—	2,574,225	5,331,542	3,872,828	3,868,983	2,574,225	5,849,032	1,476,652	73,286
$4,000 under $5,000	278,399	451,890	*2,006	*2,742	2,262,387	4,899,467	3,603,420	3,602,421	2,262,387	7,016,079	1,869,607	303,406
$5,000 under $6,000	331,266	491,739	*6,367	*10,409	2,259,898	5,108,567	3,860,880	3,857,700	2,259,898	8,779,487	1,916,301	552,356
$6,000 under $7,000	252,813	424,021	*2,195	*3,437	2,175,918	5,084,149	3,775,749	3,774,813	2,175,918	10,569,619	1,957,305	866,490
$7,000 under $8,000	220,463	291,279	*2,220	*129	2,180,039	5,248,596	4,005,916	4,000,597	2,180,039	12,411,036	2,049,879	1,155,223
$8,000 under $9,000	184,955	269,803	—	—	1,963,346	4,901,190	3,655,794	3,653,513	1,963,346	13,091,795	1,908,269	1,349,510
$9,000 under $10,000	165,475	274,052	—	—	1,850,017	4,644,111	3,482,267	3,480,866	1,850,017	14,087,064	1,814,087	1,584,454
$10,000 under $11,000	119,627	200,810	—	—	1,614,297	4,083,029	3,072,305	3,055,700	1,614,297	13,862,959	1,600,294	1,678,092
$11,000 under $12,000	133,797	177,687	—	—	1,365,482	3,531,094	2,668,488	2,666,953	1,365,482	13,023,337	1,361,121	1,667,457
$12,000 under $13,000	140,083	190,864	*3,502	*2,142	1,302,004	3,414,544	2,688,461	2,687,069	1,302,004	13,579,540	1,299,492	1,818,915
$13,000 under $14,000	107,974	161,211	—	—	1,152,444	3,085,947	2,534,320	2,531,842	1,152,444	13,015,405	1,152,444	1,807,485
$14,000 under $15,000	96,335	139,325	*3,830	*1,033	989,627	2,669,947	2,234,945	2,231,734	989,627	12,091,934	989,627	1,751,945
$15,000 under $20,000	307,271	450,252	*8,736	*4,935	3,563,924	10,258,530	8,979,139	8,972,056	3,563,924	52,593,926	3,563,924	8,191,994
$20,000 under $25,000	125,995	179,390	26,203	18,458	1,200,538	4,062,068	4,051,447	4,049,308	1,200,538	22,619,378	1,200,538	3,569,429
$25,000 under $30,000	46,824	48,878	46,824	34,660	572,833	1,945,154	1,919,996	1,919,996	572,833	13,549,741	572,833	2,440,393
$30,000 or more	20,462	36,300	20,462	31,129	263,922	896,167	900,167	900,167	263,922	7,877,343	263,922	1,652,115
Taxable returns, total	**2,286,116**	**3,347,661**	**122,345**	**109,074**	**23,993,009**	**62,213,284**	**44,289,123**	**44,240,012**	**23,993,009**	**225,980,437**	**23,993,009**	**30,309,295**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*2,195	*4,052	—	—	*10,528	*17,898	*10,528	*10,528	*10,528	*18,713	*10,528	*113
$3,000 under $4,000	146,707	225,799	—	—	1,460,337	3,329,946	1,460,337	1,459,784	1,460,337	3,844,123	1,460,337	72,818
$4,000 under $5,000	189,086	298,008	*2,006	*2,742	1,770,967	4,029,319	1,848,931	1,847,932	1,770,967	6,098,213	1,770,967	296,667
$5,000 under $6,000	221,752	284,797	*6,367	*10,409	1,698,430	3,938,094	1,921,449	1,918,269	1,698,430	7,393,296	1,698,430	522,021
$6,000 under $7,000	176,287	309,898	*2,195	*3,437	1,653,586	3,848,952	1,865,081	1,864,145	1,653,586	8,886,726	1,653,586	803,105
$7,000 under $8,000	140,158	163,141	*2,220	*129	1,794,395	4,216,830	2,352,391	2,347,072	1,794,395	11,097,047	1,794,395	1,115,549
$8,000 under $9,000	154,789	220,849	—	—	1,792,937	4,403,878	2,758,880	2,756,599	1,792,937	12,505,907	1,792,937	1,337,018
$9,000 under $10,000	161,445	267,740	—	—	1,807,634	4,533,462	3,196,168	3,194,767	1,807,634	13,974,422	1,807,634	1,584,178
$10,000 under $11,000	117,167	194,095	—	—	1,600,294	4,052,677	2,955,891	2,939,286	1,600,294	13,832,606	1,600,294	1,678,092
$11,000 under $12,000	131,586	173,064	—	—	1,361,121	3,517,529	2,633,600	2,632,065	1,361,121	13,009,772	1,361,121	1,667,457
$12,000 under $13,000	140,083	190,864	*3,502	*2,142	1,299,492	3,406,888	2,665,853	2,664,461	1,299,492	13,571,884	1,299,492	1,818,915
$13,000 under $14,000	107,974	161,211	—	—	1,152,444	3,085,947	2,534,320	2,531,842	1,152,444	13,015,405	1,152,444	1,807,485
$14,000 under $15,000	96,335	139,325	*3,830	*1,033	989,627	2,669,947	2,234,945	2,231,734	989,627	12,091,934	989,627	1,751,945
$15,000 under $20,000	307,271	450,252	*8,736	*4,935	3,563,924	10,258,530	8,979,139	8,972,056	3,563,924	52,593,926	3,563,924	8,191,994
$20,000 under $25,000	125,995	179,390	26,203	18,458	1,200,538	4,062,068	4,051,447	4,049,308	1,200,538	22,619,378	1,200,538	3,569,429
$25,000 under $30,000	46,824	48,878	46,824	34,660	572,833	1,945,154	1,919,996	1,919,996	572,833	13,549,741	572,833	2,440,393
$30,000 or more	20,462	36,300	20,462	31,129	263,922	896,167	900,167	900,167	263,922	7,877,343	263,922	1,652,115
Total nontaxable returns	**1,052,559**	**1,997,834**	***1,883**	***1,075**	**9,276,812**	**12,639,701**	**22,579,255**	**22,561,337**	**9,276,812**	**13,726,938**	**1,013,814**	**153,367**
All returns, summary.												
Under $5,000	1,085,335	2,009,885	*3,889	*3,817	10,815,532	15,919,892	19,038,504	19,019,034	10,815,532	18,554,810	3,356,787	376,805
$5,000 under $10,000	1,154,972	1,750,894	*10,782	*13,975	10,429,218	24,986,614	18,780,606	18,767,489	10,429,218	58,939,002	9,645,841	5,508,033
$10,000 under $15,000	597,816	869,897	*7,332	*3,175	6,423,854	16,784,561	13,198,519	13,173,299	6,423,854	65,573,175	6,402,978	8,723,894
$15,000 or more	500,552	714,819	102,225	89,182	5,601,217	17,161,918	15,850,749	15,841,527	5,601,217	96,640,389	5,601,217	15,853,930

Footnote(s) at end of table

Table 1.5—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Political contributions credit		Earned income credit								Income tax after credits	
			Total		Used to offset income tax before credits		Refundable portion					
							Total		Wholly refundable earned income credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1,062,503**	**51,946**	**4,455,522**	**1,306,348**	**2,113,450**	**324,054**	**3,341,743**	**982,294**	**2,342,072**	**745,029**	**23,993,009**	**30,086,662**
Under $1,000	—	—	160,921	9,575	—	—	160,921	9,575	160,921	9,575	—	—
$1,000 under $2,000	—	—	316,977	48,774	—	—	316,977	48,774	316,977	48,774	—	—
$2,000 under $3,000	—	—	403,995	100,950	—	—	403,995	100,950	403,995	100,950	*10,528	*113
$3,000 under $4,000	36,725	760	415,012	145,924	*7,902	*346	415,012	145,578	407,110	143,095	1,460,337	72,180
$4,000 under $5,000	28,298	971	410,853	184,587	98,640	6,739	410,853	177,849	312,213	138,679	1,770,967	295,696
$5,000 under $6,000	67,311	2,626	515,619	257,359	214,001	29,836	515,619	227,524	301,618	150,741	1,698,430	519,894
$6,000 under $7,000	57,875	2,125	534,713	232,410	316,039	68,777	520,533	163,633	218,674	96,865	1,653,586	795,588
$7,000 under $8,000	89,313	3,594	604,297	187,922	470,666	103,113	389,115	84,808	133,631	43,399	1,794,395	1,048,515
$8,000 under $9,000	70,998	3,191	553,353	104,774	500,279	83,914	168,406	20,859	53,074	10,456	1,792,937	1,262,404
$9,000 under $10,000	78,338	3,839	539,782	34,073	505,923	31,329	40,312	2,744	33,859	2,494	1,807,634	1,549,287
$10,000 under $11,000	67,489	3,197	—	—	—	—	—	—	—	—	1,600,294	1,674,895
$11,000 under $12,000	54,723	2,530	—	—	—	—	—	—	—	—	1,361,121	1,664,927
$12,000 under $13,000	71,567	2,952	—	—	—	—	—	—	—	—	1,299,492	1,815,963
$13,000 under $14,000	59,187	2,865	—	—	—	—	—	—	—	—	1,152,444	1,804,620
$14,000 under $15,000	40,830	1,404	—	—	—	—	—	—	—	—	989,627	1,750,541
$15,000 under $20,000	196,005	10,798	—	—	—	—	—	—	—	—	3,563,924	8,181,196
$20,000 under $25,000	79,615	6,126	—	—	—	—	—	—	—	—	1,200,538	3,563,302
$25,000 under $30,000	40,537	3,074	—	—	—	—	—	—	—	—	572,833	2,437,319
$30,000 or more	23,692	1,894	—	—	—	—	—	—	—	—	263,922	1,650,221
Taxable returns, total	**1,008,499**	**49,838**	**1,113,779**	**172,794**	**1,113,779**	**172,794**	**—**	**—**	**—**	**—**	**23,993,009**	**30,086,662**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	*10,528	*113
$3,000 under $4,000	28,312	638	—	—	—	—	—	—	—	—	1,460,337	72,180
$4,000 under $5,000	28,298	971	—	—	—	—	—	—	—	—	1,770,967	295,696
$5,000 under $6,000	53,546	2,127	—	—	—	—	—	—	—	—	1,698,430	519,894
$6,000 under $7,000	52,157	1,906	*14,180	*5,611	*14,180	*5,611	—	—	—	—	1,653,586	795,588
$7,000 under $8,000	69,239	2,780	215,182	64,254	215,182	64,254	—	—	—	—	1,794,395	1,048,515
$8,000 under $9,000	64,964	2,738	384,947	71,876	384,947	71,876	—	—	—	—	1,792,937	1,262,404
$9,000 under $10,000	78,338	3,839	499,470	31,053	499,470	31,053	—	—	—	—	1,807,634	1,549,287
$10,000 under $11,000	67,489	3,197	—	—	—	—	—	—	—	—	1,600,294	1,674,895
$11,000 under $12,000	54,723	2,530	—	—	—	—	—	—	—	—	1,361,121	1,664,927
$12,000 under $13,000	71,567	2,952	—	—	—	—	—	—	—	—	1,299,492	1,815,963
$13,000 under $14,000	59,187	2,865	—	—	—	—	—	—	—	—	1,152,444	1,804,620
$14,000 under $15,000	40,830	1,404	—	—	—	—	—	—	—	—	989,627	1,750,541
$15,000 under $20,000	196,005	10,798	—	—	—	—	—	—	—	—	3,563,924	8,181,196
$20,000 under $25,000	79,615	6,126	—	—	—	—	—	—	—	—	1,200,538	3,563,302
$25,000 under $30,000	40,537	3,074	—	—	—	—	—	—	—	—	572,833	2,437,319
$30,000 or more	23,692	1,894	—	—	—	—	—	—	—	—	263,922	1,650,221
Total nontaxable returns	**54,004**	**2,108**	**3,341,743**	**1,133,554**	**999,671**	**151,260**	**3,341,743**	**982,294**	**2,342,072**	**745,029**	**—**	**—**
All returns, summary												
Under $5,000	65,023	1,732	1,707,758	489,810	106,542	7,084	1,707,758	482,726	1,601,216	441,073	3,241,832	367,988
$5,000 under $10,000	363,835	15,375	2,747,764	816,538	2,006,908	316,970	1,633,985	499,569	740,856	303,956	8,746,982	5,175,688
$10,000 under $15,000	293,796	12,947	—	—	—	—	—	—	—	—	6,402,978	8,710,947
$15,000 or more	339,849	21,891	—	—	—	—	—	—	—	—	5,601,217	15,832,039

Footnote(s) at end of table.

Table 1.5—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments				Advance earned income credit payments		Tax due at time of filing						Overpayment refunded	
	Total		Income tax withheld				Total		Tax paid with return		Balance due after remittance			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**35,876,212**	**41,715,235**	**35,870,678**	**41,697,372**	**21,667**	**3,733**	**1,981,002**	**564,326**	**1,186,134**	**276,828**	**1,488,858**	**287,498**	**34,371,262**	**13,171,460**
Under $1,000	2,281,591	99,968	2,281,591	99,968	*3,928	*118	—	—	—	—	—	—	2,323,892	109,425
$1,000 under $2,000	3,215,665	389,153	3,215,665	389,153	—	—	—	—	—	—	—	—	3,257,798	437,927
$2,000 under $3,000	3,195,658	692,512	3,195,658	690,397	—	—	—	—	—	—	—	—	3,225,328	793,349
$3,000 under $4,000	2,634,971	861,030	2,634,971	861,030	—	—	56,146	2,019	42,468	1,640	*17,370	*380	2,663,877	936,448
$4,000 under $5,000	2,237,285	999,458	2,237,285	999,458	*6,420	*1,002	92,656	9,927	57,027	4,879	58,139	5,048	2,234,998	890,536
$5,000 under $6,000	2,212,685	1,310,381	2,212,685	1,310,381	*2,033	*992	83,132	15,957	44,356	6,986	63,186	8,971	2,196,481	1,032,975
$6,000 under $7,000	2,152,573	1,601,283	2,152,573	1,599,529	*1,845	*710	68,288	14,312	32,545	7,325	51,992	6,987	2,129,786	982,931
$7,000 under $8,000	2,168,266	1,891,773	2,168,266	1,891,773	*1,780	*135	83,749	17,188	47,994	7,774	63,788	9,414	2,106,598	945,119
$8,000 under $9,000	1,951,097	2,040,849	1,951,097	2,040,849	*5,661	*775	74,355	13,363	34,015	5,064	58,295	8,298	1,889,208	811,892
$9,000 under $10,000	1,840,117	2,265,352	1,838,265	2,262,939	—	—	62,259	15,526	31,481	7,566	44,482	7,960	1,785,687	734,335
$10,000 under $11,000	1,607,685	2,292,794	1,607,685	2,292,794	—	—	83,507	15,974	44,336	6,641	70,597	9,332	1,530,790	633,872
$11,000 under $12,000	1,354,543	2,190,475	1,354,543	2,190,475	—	—	101,068	26,551	59,590	11,219	72,590	15,332	1,262,264	552,098
$12,000 under $13,000	1,297,550	2,348,024	1,297,550	2,348,024	—	—	91,083	22,619	49,408	10,293	64,973	12,326	1,208,710	554,680
$13,000 under $14,000	1,144,680	2,314,279	1,142,589	2,309,787	—	—	89,776	20,803	64,233	13,169	57,527	7,634	1,062,232	530,462
$14,000 under $15,000	987,061	2,169,618	987,061	2,169,618	—	—	100,588	27,963	53,825	10,381	84,066	17,582	886,959	447,039
$15,000 under $20,000	3,558,774	9,825,111	3,557,183	9,820,303	—	—	441,732	116,983	264,868	54,924	347,030	62,059	3,122,192	1,760,897
$20,000 under $25,000	1,200,139	4,096,784	1,200,139	4,096,784	—	—	269,549	84,786	180,125	50,781	215,044	34,005	930,821	618,268
$25,000 under $30,000	572,833	2,670,411	572,833	2,670,170	—	—	156,713	65,349	98,235	36,648	123,080	28,702	416,120	298,441
$30,000 or more	263,039	1,655,983	263,039	1,653,942	—	—	126,401	95,005	81,628	41,538	96,699	53,467	137,521	100,766
Taxable returns, total	**23,795,041**	**39,164,908**	**23,789,507**	**39,149,160**	**7,816**	**857**	**1,981,002**	**564,326**	**1,186,134**	**276,828**	**1,488,858**	**287,498**	**22,003,174**	**9,641,715**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*10,528	*3,016	*10,528	*3,016	—	—	—	—	—	—	—	—	*10,528	*2,903
$3,000 under $4,000	1,417,606	520,691	1,417,606	520,691	—	—	56,146	2,019	42,468	1,640	*17,370	*380	1,404,191	450,530
$4,000 under $5,000	1,724,851	835,709	1,724,851	835,709	*2,155	*82	92,656	9,927	57,027	4,879	58,139	5,048	1,678,311	549,859
$5,000 under $6,000	1,667,857	1,078,800	1,667,857	1,078,800	—	—	83,132	15,957	44,356	6,986	63,186	8,971	1,615,298	574,863
$6,000 under $7,000	1,637,461	1,326,070	1,637,461	1,324,316	—	—	68,288	14,312	32,545	7,325	51,992	6,987	1,585,298	544,795
$7,000 under $8,000	1,780,311	1,661,146	1,780,311	1,661,146	—	—	83,749	17,188	47,994	7,774	63,788	9,414	1,710,646	629,819
$8,000 under $9,000	1,787,037	1,936,604	1,787,037	1,936,604	*5,661	*775	74,355	13,363	34,015	5,064	58,295	8,298	1,714,644	686,787
$9,000 under $10,000	1,801,812	2,247,620	1,799,960	2,245,207	—	—	62,259	15,526	31,481	7,566	44,482	7,960	1,745,375	713,859
$10,000 under $11,000	1,593,682	2,287,575	1,593,682	2,287,575	—	—	83,507	15,974	44,336	6,641	70,597	9,332	1,516,787	628,653
$11,000 under $12,000	1,352,332	2,189,225	1,352,332	2,189,225	—	—	101,068	26,551	59,590	11,219	72,590	15,332	1,260,053	550,849
$12,000 under $13,000	1,295,038	2,346,268	1,295,038	2,346,268	—	—	91,083	22,619	49,408	10,293	64,973	12,326	1,206,198	552,924
$13,000 under $14,000	1,144,680	2,314,279	1,142,589	2,309,787	—	—	89,776	20,803	64,233	13,169	57,527	7,634	1,062,232	530,462
$14,000 under $15,000	987,061	2,169,618	987,061	2,169,618	—	—	100,588	27,963	53,825	10,381	84,066	17,582	886,959	447,039
$15,000 under $20,000	3,558,774	9,825,111	3,557,183	9,820,303	—	—	441,732	116,983	264,868	54,924	347,030	62,059	3,122,192	1,760,897
$20,000 under $25,000	1,200,139	4,096,784	1,200,139	4,096,784	—	—	269,549	84,786	180,125	50,781	215,044	34,005	930,821	618,268
$25,000 under $30,000	572,833	2,670,411	572,833	2,670,170	—	—	156,713	65,349	98,235	36,648	123,080	28,702	416,120	298,441
$30,000 or more	263,039	1,655,983	263,039	1,653,942	—	—	126,401	95,005	81,628	41,538	96,699	53,467	137,521	100,766
Total nontaxable returns	**12,081,171**	**2,550,326**	**12,081,171**	**2,548,212**	***13,851**	***2,876**	—	—	—	—	—	—	**12,368,088**	**3,529,744**
All returns, summary														
Under $5,000	13,565,170	3,042,120	13,565,170	3,040,006	*10,348	*1,121	148,802	11,946	99,495	6,519	75,509	5,428	13,705,893	3,167,683
$5,000 under $10,000	10,324,738	9,109,637	10,322,886	9,105,470	*11,319	*2,613	371,783	76,346	190,391	34,715	281,743	41,631	10,107,760	4,507,252
$10,000 under $15,000	6,391,519	11,315,189	6,389,428	11,310,697	—	—	466,022	113,910	271,392	51,704	349,753	62,206	5,950,955	2,718,152
$15,000 or more	5,594,785	18,248,288	5,593,194	18,241,199	—	—	994,395	362,123	624,856	183,891	781,853	178,233	4,606,654	2,778,372

*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expense deduction: Total		One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income: Total		Medicine and drugs: Total	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	**28,950,282**	**927,659,196**	**218,028,139**	**19,458,318**	**14,972,082**	**17,276,590**	**2,135,847**	**15,966,085**	**23,189,157**	**9,644,779**	**2,394,036**
Under $5,000	454,796	1,377,860	1,267,955	191,332	299,301	138,149	18,078	185,454	300,241	126,001	35,448
$5,000 under $10,000	1,340,359	10,481,413	6,715,968	1,039,487	1,743,905	833,568	105,776	986,752	1,862,149	647,786	155,117
$10,000 under $15,000	2,573,458	32,588,141	12,816,375	2,036,710	2,374,730	1,707,188	213,146	1,864,610	2,822,095	1,224,905	307,327
$15,000 under $20,000	3,591,466	63,339,957	19,017,990	2,545,357	1,977,845	2,163,385	267,280	2,270,461	2,784,070	1,448,337	336,228
$20,000 under $25,000	4,653,505	104,997,233	27,170,068	3,100,024	2,078,266	2,719,858	336,453	2,629,472	3,268,547	1,630,678	386,659
$25,000 under $30,000	4,406,266	121,133,839	28,121,080	2,906,158	1,761,093	2,613,448	325,473	2,414,934	3,053,031	1,466,476	342,257
$30,000 under $50,000	8,991,140	336,820,131	70,722,898	5,852,178	3,231,519	5,402,568	653,734	4,359,765	6,189,691	2,510,075	635,605
$50,000 under $100,000	2,397,558	155,298,071	31,437,730	1,504,095	1,133,644	1,426,928	180,210	1,052,003	2,208,721	516,271	163,657
$100,000 under $200,000	426,509	56,424,452	11,082,031	225,656	272,269	215,549	28,352	162,163	514,589	62,344	25,067
$200,000 under $500,000	98,515	27,837,500	5,665,044	48,705	84,078	47,449	6,250	34,590	150,723	10,372	5,642
$500,000 under $1,000,000	12,333	8,232,474	1,812,013	6,355	12,093	6,266	811	4,434	24,721	1,177	761
$1,000,000 or more	4,377	9,128,126	2,198,988	2,261	3,339	2,234	287	1,447	10,579	357	269
Total taxable returns	**27,759,563**	**914,782,966**	**207,147,813**	**18,507,041**	**12,510,552**	**16,557,676**	**2,040,436**	**15,055,047**	**20,550,730**	**9,024,596**	**2,216,596**
Total nontaxable returns	**1,190,719**	**12,876,230**	**10,880,327**	**951,277**	**2,461,530**	**718,914**	**95,411**	**911,038**	**2,638,428**	**620,183**	**177,440**

Size of adjusted gross income	Medical and dental expense deduction—Continued: Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued: Medicine and drugs—Continued: Nondeductible amount (1 percent of adjusted gross income)		Medicine and drugs in excess of 1 percent of adjusted gross income		Balance of insurance premiums		All other medical and dental expenses		Nondeductible amount (3 percent of adjusted gross income)		Medical and dental expenses in excess of 3 percent of adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	**9,644,779**	**1,485,085**	**3,827,684**	**908,950**	**13,386,104**	**5,004,975**	**14,172,216**	**17,275,232**	**15,966,085**	**10,352,923**	**10,656,089**	**12,836,235**
Under $5,000	126,001	4,226	111,262	31,222	132,168	54,297	175,933	214,723	185,454	19,018	183,984	281,223
$5,000 under $10,000	647,786	44,671	502,462	110,446	777,170	316,275	920,784	1,435,428	986,752	224,020	916,510	1,638,129
$10,000 under $15,000	1,224,905	129,512	789,471	177,816	1,512,513	603,111	1,752,639	2,041,169	1,864,610	660,510	1,628,347	2,161,585
$15,000 under $20,000	1,448,337	185,730	706,686	150,498	1,836,448	694,914	2,094,444	1,938,658	2,270,461	1,073,505	1,794,742	1,710,565
$20,000 under $25,000	1,630,678	240,684	618,513	145,974	2,177,852	768,614	2,404,562	2,353,958	2,629,472	1,526,734	1,879,898	1,741,813
$25,000 under $30,000	1,466,476	237,865	455,158	104,393	2,055,405	723,202	2,141,593	2,225,436	2,414,934	1,617,411	1,505,806	1,435,620
$30,000 under $50,000	2,510,075	475,846	564,850	159,759	3,769,947	1,325,670	3,737,788	4,704,262	4,359,765	3,611,906	2,305,335	2,577,786
$50,000 under $100,000	516,271	137,221	75,662	26,436	941,011	427,594	821,445	1,754,690	1,052,003	1,255,287	401,339	953,434
$100,000 under $200,000	62,344	22,929	3,322	2,138	146,271	74,007	102,934	438,444	162,163	270,672	35,353	243,917
$200,000 under $500,000	10,372	5,383	292	259	31,878	14,976	17,484	135,488	34,590	72,895	4,354	77,828
$500,000 under $1,000,000	1,177	753	**6	**10	4,109	1,752	2,002	22,962	4,434	13,439	344	11,282
$1,000,000 or more	357	266	**	**	1,332	563	608	10,013	1,447	7,526	77	3,052
Total taxable returns	**9,024,596**	**1,433,512**	**3,370,721**	**783,084**	**12,708,337**	**4,659,213**	**13,314,276**	**15,108,433**	**15,055,047**	**10,080,614**	**9,791,570**	**10,470,116**
Total nontaxable returns	**620,183**	**51,573**	**456,963**	**125,867**	**677,767**	**345,762**	**857,940**	**2,166,799**	**911,038**	**272,309**	**864,519**	**2,366,118**

Size of adjusted gross income	Taxes paid deduction: Total		State and local income taxes		Real estate taxes		General sales taxes		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	**28,749,278**	**69,404,275**	**24,182,804**	**34,132,290**	**24,981,346**	**21,633,724**	**27,672,787**	**11,094,129**	**11,826,542**	**1,480,304**
Under $5,000	358,201	214,957	142,971	32,089	156,187	120,737	321,458	50,116	83,830	8,033
$5,000 under $10,000	1,288,985	1,169,654	827,195	220,509	1,014,993	661,328	1,208,612	227,350	459,858	37,504
$10,000 under $15,000	2,554,228	2,854,351	2,047,628	820,687	2,036,871	1,285,194	2,454,253	612,444	1,012,704	85,686
$15,000 under $20,000	3,576,579	4,919,768	3,003,341	1,838,507	2,930,395	1,868,397	3,412,380	983,290	1,411,670	135,522
$20,000 under $25,000	4,647,986	7,984,547	4,030,871	3,433,636	3,982,833	2,745,000	4,463,107	1,485,275	1,902,575	197,270
$25,000 under $30,000	4,406,178	8,799,567	3,835,322	4,031,571	3,918,182	2,827,301	4,254,248	1,583,610	1,893,594	217,017
$30,000 under $50,000	8,981,005	24,470,503	7,785,036	12,006,267	8,208,436	7,498,312	8,703,871	4,083,433	3,836,099	527,468
$50,000 under $100,000	2,395,181	11,632,799	2,053,614	6,500,832	2,230,222	3,286,656	2,327,724	1,518,330	1,004,482	178,321
$100,000 under $200,000	425,945	4,110,876	361,069	2,712,957	395,373	908,434	414,846	385,985	174,202	52,707
$200,000 under $500,000	98,301	1,989,100	81,995	1,470,452	92,246	325,757	95,993	122,694	40,535	25,208
$500,000 under $1,000,000	12,315	577,505	10,160	464,826	11,520	64,998	12,025	24,843	5,129	8,275
$1,000,000 or more	4,374	680,648	3,602	599,957	4,088	41,609	4,270	16,759	1,864	7,291
Total taxable returns	**27,612,955**	**67,797,132**	**23,469,476**	**33,736,810**	**24,022,864**	**20,796,935**	**26,611,295**	**10,802,560**	**11,365,301**	**1,430,714**
Total nontaxable returns	**1,136,323**	**1,607,144**	**713,328**	**395,480**	**958,482**	**836,790**	**1,061,492**	**291,569**	**461,241**	**49,590**

Footnote(s) at end of table

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxes paid deduction—Continued		Interest paid deduction							
	Other taxes		Total		Home mortgage interest		Credit card interest		All other interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	**5,318,979**	**1,063,828**	**26,676,836**	**91,187,006**	**22,359,099**	**59,313,902**	**18,428,898**	**4,705,258**	**21,493,904**	**27,167,846**
Under $5,000	40,072	3,982	170,640	508,587	126,243	315,674	97,104	17,728	121,069	175,185
$5,000 under $10,000	195,150	22,962	1,041,462	2,678,556	838,988	1,792,829	601,976	134,807	732,725	750,920
$10,000 under $15,000	370,071	50,342	2,271,752	5,267,758	1,778,270	3,664,060	1,431,108	335,465	1,649,673	1,268,232
$15,000 under $20,000	605,714	94,052	3,332,603	8,679,522	2,699,108	6,037,188	2,239,028	507,477	2,617,815	2,134,857
$20,000 under $25,000	779,365	123,365	4,452,128	12,429,513	3,734,980	8,643,998	3,188,237	758,421	3,564,342	3,027,094
$25,000 under $30,000	798,636	140,068	4,229,103	12,733,406	3,631,792	8,841,197	3,107,730	801,397	3,454,628	3,090,811
$30,000 under $50,000	1,886,851	355,023	8,543,839	30,132,490	7,384,463	20,603,111	6,209,857	1,727,435	7,126,833	7,801,944
$50,000 under $100,000	520,935	148,659	2,165,173	12,180,596	1,820,000	7,336,001	1,354,381	373,452	1,817,706	4,471,142
$100,000 under $200,000	92,152	50,792	371,751	3,860,335	281,587	1,588,497	167,423	41,319	321,190	2,230,519
$200,000 under $500,000	24,845	44,989	84,286	1,754,386	55,707	409,018	28,286	6,443	75,111	1,338,925
$500,000 under $1,000,000	3,692	14,563	10,392	497,916	6,069	57,349	2,854	797	9,421	439,770
$1,000,000 or more	1,496	15,031	3,707	463,944	1,892	24,980	914	516	3,391	438,448
Total taxable returns	**5,129,001**	**1,030,112**	**25,677,939**	**86,257,875**	**21,510,890**	**56,233,213**	**17,835,328**	**4,536,430**	**20,730,550**	**25,488,231**
Total nontaxable returns	**189,978**	**33,715**	**998,897**	**4,929,131**	**848,209**	**3,080,688**	**593,570**	**168,828**	**763,354**	**1,679,615**

Size of adjusted gross income	Contributions deduction									
	Total		Cash contributions		Other than cash contributions		Carryover from prior years		Amount not deductible because of income limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	**26,601,428**	**25,809,608**	**26,178,050**	**21,827,188**	**6,379,907**	**4,219,262**	**80,836**	**1,339,168**	**46,040**	**1,576,011**
Under $5,000	197,765	78,718	194,012	80,141	27,391	4,840	2,610	10,742	7,912	17,005
$5,000 under $10,000	1,047,147	585,059	1,019,892	536,804	157,568	37,063	10,484	36,708	11,716	25,516
$10,000 under $15,000	2,268,225	1,319,046	2,216,804	1,211,481	426,140	95,661	10,237	111,596	4,291	99,691
$15,000 under $20,000	3,217,329	1,878,749	3,169,762	1,777,056	605,800	101,649	8,425	5,288	1,568	5,245
$20,000 under $25,000	4,276,985	2,630,666	4,197,032	2,436,005	905,489	198,978	10,962	75,897	3,642	80,215
$25,000 under $30,000	4,129,570	2,749,372	4,077,904	2,553,439	923,110	189,668	4,813	29,712	*815	*23,447
$30,000 under $50,000	8,616,663	7,715,933	8,512,727	6,961,199	2,327,787	726,372	19,801	101,193	5,682	72,831
$50,000 under $100,000	2,321,440	4,135,918	2,278,312	3,500,774	809,801	649,627	6,020	89,240	3,571	103,723
$100,000 under $200,000	414,011	1,932,436	403,105	1,416,962	150,412	620,747	4,122	272,885	4,155	378,158
$200,000 under $500,000	95,947	1,324,883	92,983	730,866	38,523	716,496	2,294	241,644	1,925	364,124
$500,000 under $1,000,000	12,065	572,278	11,472	263,798	5,588	340,111	700	188,235	522	219,866
$1,000,000 or more	4,281	886,549	4,045	358,662	2,298	538,049	368	176,028	241	186,190
Total taxable returns	**25,669,149**	**25,106,859**	**25,267,652**	**21,201,930**	**6,234,126**	**4,160,747**	**66,135**	**1,245,384**	**29,835**	**1,501,202**
Total nontaxable returns	**932,279**	**702,749**	**910,398**	**625,258**	**145,781**	**58,515**	**14,701**	**93,785**	**16,205**	**74,809**

Size of adjusted gross income	Miscellaneous deductions								Excess itemized deductions		Unused zero bracket amount	
	Total		Net casualty or theft loss		Union dues		Other miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	**24,414,785**	**16,655,168**	**2,943,909**	**3,513,963**	**9,114,461**	**2,082,899**	**23,207,382**	**11,058,306**	**28,634,179**	**127,935,816**	**316,103**	**532,453**
Under $5,000	248,832	166,392	24,603	53,745	17,733	1,309	234,410	111,338	217,648	593,913	237,148	437,587
$5,000 under $10,000	935,669	538,794	92,944	205,655	155,402	22,999	875,934	310,140	1,297,732	3,134,212	42,627	62,077
$10,000 under $15,000	2,005,216	1,000,489	235,798	378,058	591,948	90,537	1,876,940	531,895	2,553,801	5,640,637	19,657	15,348
$15,000 under $20,000	3,014,983	1,562,107	379,010	429,498	1,127,320	204,859	2,821,091	927,749	3,581,686	8,469,416	9,780	12,236
$20,000 under $25,000	3,995,169	2,047,077	422,638	413,780	1,813,375	367,167	3,751,452	1,266,130	4,649,413	12,695,534	*4,092	*1,303
$25,000 under $30,000	3,877,447	2,077,642	406,655	374,387	1,788,399	403,800	3,684,291	1,299,455	4,405,874	13,872,717	*392	*95
$30,000 under $50,000	7,860,201	5,172,453	988,970	955,188	3,255,823	871,839	7,555,157	3,345,426	8,988,764	41,035,981	*2,376	*3,747
$50,000 under $100,000	2,025,560	2,354,773	324,727	490,092	351,288	115,156	1,964,588	1,749,525	2,397,558	23,514,397	—	—
$100,000 under $200,000	353,582	906,115	53,167	129,247	11,922	4,862	347,064	772,005	426,509	9,679,697	—	—
$200,000 under $500,000	83,595	512,598	12,902	65,035	1,115	319	82,128	447,243	98,484	5,342,105	*31	*59
$500,000 under $1,000,000	10,683	152,221	1,794	13,717	113	45	10,528	138,458	12,333	1,772,147	—	—
$1,000,000 or more	3,848	164,508	701	5,560	23	6	3,799	158,941	4,377	2,185,059	—	—
Total taxable returns	**23,626,849**	**15,475,395**	**2,818,789**	**2,751,712**	**8,985,211**	**2,060,919**	**22,466,040**	**10,662,764**	**27,450,170**	**120,613,508**	**309,393**	**523,748**
Total nontaxable returns	**787,936**	**1,179,774**	**125,120**	**762,250**	**129,250**	**21,981**	**741,342**	**395,543**	**1,184,009**	**7,322,308**	***6,710**	***8,705**

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
NOTE: Detail may not add to total because of rounding

Table 2.2—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households			
					Total		Filed by men		Filed by women		Total		Filed by men	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Adjusted gross income less deficit	28,950,282	927,659,196	22,095,809	780,134,761	478,083	9,006,719	269,599	5,645,477	208,484	3,361,243	1,746,990	35,535,136	561,896	14,932,374
Salaries and wages	26,090,674	755,050,805	20,560,025	648,162,693	425,439	7,370,074	242,600	4,846,648	182,839	2,523,425	1,620,007	30,026,957	514,959	13,003,990
Business and profession.														
Net profit	3,233,344	47,769,690	2,819,740	42,335,483	25,028	337,264	17,421	241,931	7,607	95,333	105,149	1,261,851	42,652	739,425
Net loss	1,405,387	5,782,217	1,205,305	4,993,635	13,647	49,415	7,977	35,794	5,670	13,621	51,784	201,384	24,832	117,934
Farm														
Net profit	254,455	3,145,172	231,873	2,864,822	†	†	†	†	—	—	6,068	53,765	3,544	37,641
Net loss	497,105	3,621,244	455,093	3,318,891	5,842	36,389	1,745	8,645	4,097	27,744	13,262	72,559	8,841	63,265
Partnership														
Net profit	1,157,122	21,284,347	948,738	18,713,738	9,014	133,385	5,081	88,199	3,933	45,187	40,647	585,567	20,521	391,078
Net loss	1,039,020	11,756,946	861,011	10,295,352	5,048	46,308	1,628	35,266	3,420	11,042	27,739	253,691	14,943	176,783
Small Business Corporation														
Net profit	282,052	3,558,773	230,994	3,022,349	118	2,559	*115	*1,220	3	1,339	8,686	116,146	3,607	47,333
Net loss	239,659	2,051,576	212,125	1,850,438	2,507	11,962	2,118	10,672	*389	*1,290	4,600	32,370	3,223	26,607
Sales of capital assets.														
Net gain	4,033,926	25,400,476	3,123,928	20,444,805	28,151	195,075	18,321	123,325	9,830	71,750	129,591	728,661	50,052	354,762
Net loss	1,405,280	2,254,392	1,087,136	1,752,077	16,676	18,748	9,991	9,887	6,685	8,861	52,968	82,308	22,831	47,729
Sales of property *other* than capital assets														
Net gain	290,475	1,112,994	258,003	951,892	599	2,920	192	1,550	*407	*1,370	7,283	33,846	3,283	10,353
Net loss	211,093	1,298,804	175,052	1,123,250	3,596	11,407	1,575	4,874	*2,021	*6,533	5,309	48,910	4,275	47,485
Dividends in adjusted gross income	6,018,356	31,121,395	4,386,098	21,048,770	63,449	364,592	37,480	196,412	25,969	168,180	219,137	900,696	74,701	334,652
Interest received	22,076,703	53,359,281	17,194,652	38,727,870	281,012	493,018	158,905	207,518	122,107	285,501	1,016,361	1,733,856	308,211	587,038
Pensions and annuities in adjusted gross income	2,494,786	18,600,475	1,785,442	14,360,345	32,731	258,053	18,725	163,055	14,006	94,998	91,794	644,539	31,124	265,363
Rent														
Net income	1,698,556	8,230,042	1,334,760	6,439,839	17,212	122,395	8,924	43,417	8,288	78,978	68,276	230,431	25,097	94,597
Net loss	2,557,895	10,034,236	1,994,128	8,023,701	29,630	70,692	11,580	32,751	18,050	37,941	136,027	463,244	51,471	244,049
Royalty														
Net income	350,420	2,760,569	262,476	1,997,106	2,997	28,438	2,302	12,580	695	15,858	16,585	81,743	3,798	8,259
Net loss	29,215	246,371	23,371	206,807	†	†	†	†	†	†	86	747	31	294
Estate or trust:														
Net income	546,990	3,830,660	278,134	1,716,724	4,904	71,966	2,880	25,059	2,024	46,907	28,513	203,411	6,498	37,466
Net loss	30,709	324,993	25,308	253,387	*1,424	*1,437	*1,421	*1,317	3	120	485	4,020	267	2,804
State income tax refunds	9,913,361	3,470,519	8,078,316	2,884,409	114,395	21,398	69,317	14,925	45,078	6,473	595,971	199,319	195,627	74,914
Alimony received	159,105	887,760	16,509	68,942	*2,378	*19,609	—	—	*2,378	*19,609	98,086	468,605	*9,788	*87,837
Unemployment compensation in adjusted gross income	1,259,239	1,470,552	1,125,098	1,297,721	27,796	81,352	19,753	50,488	*8,043	*30,864	29,935	27,148	16,130	13,435
Other income less loss	2,335,726	3,064,831	1,952,978	2,566,626	16,808	16,766	13,109	18,797	3,699	—2,031	91,994	75,319	36,461	49,171
Total statutory adjustments	8,010,840	19,088,367	6,465,954	15,651,838	92,341	265,662	79,975	250,371	12,366	15,291	333,749	677,491	154,648	477,990
Total itemized deductions	28,950,282	218,028,139	22,095,809	179,508,353	478,083	2,224,234	269,599	1,390,893	208,484	833,342	1,746,990	9,517,992	561,896	3,635,343
Excess itemized deductions	28,634,179	127,935,816	22,095,764	104,400,594	450,750	1,431,960	260,862	937,534	189,888	494,426	1,746,990	5,501,167	561,896	2,343,760
Taxable income	28,563,727	711,178,274	21,874,666	597,320,498	471,658	6,767,952	265,623	4,216,754	206,035	2,551,198	1,721,714	25,693,999	551,456	11,081,688
Income tax after credits	27,718,809	166,080,685	21,301,652	139,459,142	453,806	1,611,279	259,744	1,027,535	194,062	583,744	1,606,456	5,027,555	526,904	2,533,759
Total income tax	27,759,563	167,162,530	21,336,705	140,360,416	453,983	1,621,762	259,909	1,036,595	194,074	585,167	1,608,702	5,059,356	527,168	2,551,347
Total tax liability	28,106,011	170,827,029	21,622,161	143,584,409	457,537	1,648,620	261,334	1,054,220	196,203	594,400	1,629,791	5,157,101	534,043	2,605,795
Earned income credit, total	391,661	83,736	222,240	47,803	—	—	—	—	—	—	162,935	34,780	21,496	3,989
Taxpayments:														
Total	27,951,395	175,031,967	21,640,717	146,180,744	454,937	1,617,649	254,463	1,046,376	200,474	571,274	1,681,281	6,309,564	537,508	3,021,456
Income tax withheld	25,669,978	140,511,987	20,266,332	119,003,170	416,328	1,314,779	236,129	882,543	180,199	432,235	1,606,295	5,433,423	511,307	2,614,026
Advance earned income credit payments	*4,205	*1,086	*2,436	*883	—	—	—	—	—	—	—	—	—	—
Tax due at time of filing	8,939,602	22,640,260	6,931,500	18,582,407	179,542	229,373	103,720	132,809	75,822	96,564	274,978	582,295	106,797	316,935
Total overpayment	19,793,705	26,886,305	15,080,930	21,204,343	290,203	198,402	159,181	124,964	131,022	73,438	1,456,313	1,749,843	448,515	734,034
Overpayment refunded	18,883,948	24,579,853	14,449,656	19,386,961	284,005	183,577	155,666	114,878	128,339	68,699	1,424,839	1,683,890	437,162	702,376

Footnote(s) at end of table

Table 2.2—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns of heads of households—Continued		Returns of single persons						Returns of surviving spouses					
	Filed by women		Total		Filed by men		Filed by women		Total		Filed by men		Filed by women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Adjusted gross income less deficit	1,185,094	20,602,762	4,589,747	101,959,138	2,429,920	57,759,004	2,159,827	44,200,134	39,653	1,023,441	*6,241	504,759	23,412	518,682
Salaries and wages	1,105,048	17,022,967	3,453,960	68,867,447	2,032,028	46,139,541	1,421,932	22,727,906	31,243	623,634	14,986	337,813	16,257	285,821
Business and profession:														
Net profit	62,497	522,426	279,776	3,786,758	179,510	2,864,483	100,266	922,275	3,651	48,333	1,609	32,389	2,042	15,944
Net loss	26,952	83,450	134,282	533,604	83,583	394,498	50,699	139,105	369	4,178	*168	*3,049	*201	*1,129
Farm:														
Net profit	*2,524	*16,125	16,184	224,381	12,828	191,131	3,356	33,250	†	†	†	†	†	†
Net loss	4,421	9,294	22,867	193,166	16,820	119,042	6,047	74,124	*41	*239	†	†	†	†
Partnership														
Net profit	20,126	194,489	158,479	1,838,010	79,050	1,239,785	79 429	598,225	244	13,646	*240	*13,283	4	363
Net loss	12,796	76,908	144 370	1,152,522	94,910	886,172	49,460	266,350	852	9,073	781	5,057	*71	*4,016
Small Business Corporation:														
Net profit	5,079	68,814	41,567	413,849	23,354	278,500	18,213	135,349	*687	*3,869	*15	*1,898	*672	*1,971
Net loss	1,377	5,763	19,891	153,236	15,458	122,688	4,433	30,548	*536	*3,570	*420	*3,121	*116	*449
Sales of capital assets:														
Net gain	79,539	373,899	745,406	4,001,916	369,072	2,305,666	376,334	1,696,250	6,850	30,019	2,687	12,325	4,163	17,694
Net loss	30,137	34,579	245,725	397,572	124,768	214,056	120,957	183,516	2,775	3,687	2,233	2,925	*542	*762
Sales of property *other* than capital assets:														
Net gain	4,000	23,494	24,418	124,035	16,331	87,209	8,087	36,826	*172	*300	*68	*256	*104	*44
Net loss	1,034	1,426	27,113	115,234	20,720	76,866	6,393	38,367	*23	*4	—	—	*23	*4
Dividends in adjusted gross income	144,436	566,044	1,336 495	8,717,882	540,642	2,874,404	795,853	5,843,478	13,177	89,456	5,324	53,300	7,853	36,156
Interest received	708,150	1,146,818	3,554,159	12,254,338	1,737,902	3,960,985	1,816,257	8,293,353	30,519	150,199	13,315	56,498	17,204	93,702
Pensions and annuities in adjusted gross income	60,670	379,175	575,288	3,285,497	181,918	1,250,517	393,370	2,034,980	9,531	52,042	*1,526	*12,946	8,005	39,096
Rent:														
Net income	43,179	135,834	274,919	1,430,561	103,113	454,779	171,806	975,782	3,389	6,817	*1,047	*1,432	*2,342	*5,384
Net loss	84,556	219,195	394,332	1,464,597	251,425	1,065,299	142,907	399,298	3,778	12,002	*378	*3,616	3,400	8,387
Royalty:														
Net income	12,787	73,484	68,156	651,378	19,471	165,038	48,685	486,339	*206	*1,904	*101	*4	*105	*1,901
Net loss	*55	*453	5,752	38,560	2,037	29,643	3,715	8,916	†	†	†	†	—	—
Estate or trust:														
Net income	22,015	165,945	234,359	1,816,772	64,161	319,183	170,198	1,497,588	1,080	21,787	*430	*6,967	650	14,820
Net loss	218	1,217	3,412	64,650	2,101	35,481	1,311	29,169	*80	*1,499	*14	*1,068	*66	*431
State income tax refunds	400,344	124,406	1,110,296	360,554	647,850	235,502	462,446	125,052	14,383	4,839	6,900	2,386	7 483	2 454
Alimony received	88,298	380,768	42,132	330,604	*2,533	*22,535	39,599	308,069	—	—	—	—	—	—
Unemployment compensation in adjusted gross income	13,805	13,713	76,410	64,331	62,138	54,921	14,272	9,410	—	—	—	—	—	—
Other income less loss	55,533	26,148	268,197	384,739	143,448	194,628	124,749	190,111	5,749	21,381	1,062	2,195	4,687	19,185
Total statutory adjustments	179,101	199,500	1,115,418	2,480,772	677,385	1,936,057	438,033	544,715	3,378	12,604	2,472	10,353	*906	*2,252
Total itemized deductions	1,185,094	5,882,649	4,589,747	26,478,510	2,429,920	14,411,229	2,159,827	12,067,282	39,653	299,050	16,241	143,430	23,412	155,619
Excess itemized deductions	1,185,094	3,157,407	4,301,022	16,437,865	2,269,030	9,112,414	2,031,992	7,325,452	39,653	164,230	16,241	88,211	23,412	76,019
Taxable income	1,170,258	14,612,312	4,458,296	80,645,676	2,373,951	45,965,986	2,084,345	34,679,691	37,393	750,147	14,616	372,566	22,777	377,581
Income tax after credits	1,079,552	2,493,795	4,325,735	19,809,693	2,314,757	11,342,170	2,010,978	8,467,524	31,160	173,016	12,753	92,834	18,407	80,182
Total income tax	1,081,534	2,508,010	4,329,007	19,947,370	2,317,595	11,429,999	2,011,412	8,517,371	31,166	173,625	12,759	93,289	18,407	80,336
Total tax liability	1,095,748	2,551,306	4,365,356	20,260,427	2,342,297	11,662,676	2,023,059	8,597,751	31,166	176,471	12,759	94,958	18,407	81,513
Earned income credit, total	141,439	30,791	—	—	—	—	—	—	*6,486	*1,153	*1,524	*110	*4,962	*1,043
Taxpayments:														
Total	1,143,773	3,288,107	4,137,406	20,749,392	2,236,607	12,456,473	1,900,799	8,292,919	37,054	174,618	16,233	94,623	20,821	79,996
Income tax withheld	1,094,988	2,819,398	3,349,888	14,644,521	1,981,487	10,034,318	1,368,401	4,610,203	31,135	116,095	14,959	66,867	16,176	49 228
Advance earned income credit payments	—	—	*1,769	*203	*246	*4	*1,523	*200	—	—	—	—	—	—
Tax due at time of filing	168,181	265,360	1,544,298	3,208,693	699,354	1,603,061	844,944	1,605,632	9,284	37,492	3,831	17,935	5,453	19,558
Total overpayment	1,007,798	1,015,809	2,935,934	3,697,454	1,699,546	2,396,854	1,236,388	1,300,600	30,325	36,263	12,409	17,709	17,916	18 554
Overpayment refunded	987,677	981,514	2,697,774	3,295,330	1,620,178	2,246,133	1,077,596	1,049,196	27,674	30,094	12,318	16,691	15,356	13,403

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
NOTE: Detail may not add to total because of rounding

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Exemptions for blindness				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**93,902,469**	**227,925,098**	**139,216,722**	**8,994,420**	**11,847,168**	**154,938,400**	**7,018,911**	**27,552,599**	**182,404**	**185,138**	**3,059,030**	**130,521**	**438,005**
No adjusted gross income	663,646	1,750,308	1,052,629	60,098	79,988	—1,063,984	843	16,340	434	434	—2,850	**	**
$1 under $1,000	3,024,351	3,886,120	3,221,600	133,474	164,514	67,312	—	—	*2,076	*2,076	*66	—	—
$1,000 under $2,000	4,275,815	5,620,622	4,567,736	153,155	196,940	233,960	*58	*656	*3,695	*3,695	*5,327	—	—
$2,000 under $3,000	4,397,486	6,332,025	4,795,022	222,689	283,412	556,219	—	—	*6,904	*6,904	*15,191	—	—
$3,000 under $4,000	3,931,648	6,111,718	4,452,636	355,539	451,484	1,259,136	*824	*10	*2,501	*2,501	*8,437	—	—
$4,000 under $5,000	3,762,583	6,502,821	4,401,175	535,918	639,907	2,428,369	232,427	11,276	*4,887	*4,887	*22,206	**452	**325
$5,000 under $6,000	3,845,684	7,360,642	4,714,361	603,568	723,555	3,316,449	326,770	50,829	*8,070	*8,070	*43,265	*1,585	*25
$6,000 under $7,000	3,788,205	7,413,409	4,728,289	607,302	752,058	3,949,144	373,745	95,540	13,811	13,811	88,259	*6,391	*1,013
$7,000 under $8,000	3,782,772	7,808,020	4,853,385	558,730	728,835	4,201,093	439,190	138,336	18,701	18,701	140,535	*12,751	*3,241
$8,000 under $9,000	3,553,878	7,550,135	4,717,911	510,984	683,168	4,331,245	473,220	181,140	12,592	12,647	107,755	*8,492	**1,439
$9,000 under $10,000	3,400,458	7,381,441	4,507,716	439,697	584,801	4,175,618	415,419	235,446	9,866	9,866	92,557	7,812	6,014
$10,000 under $11,000	3,205,160	7,043,730	4,300,351	441,751	590,582	4,646,858	425,999	298,190	*2,574	*2,574	*27,016	*2,574	*1,480
$11,000 under $12,000	2,931,042	6,627,907	4,047,960	397,498	532,561	4,563,785	393,672	330,410	*9,942	*9,942	*114,534	*7,918	*4,384
$12,000 under $13,000	2,899,170	6,826,783	4,112,428	321,677	423,148	4,022,701	314,799	325,265	5,611	6,972	70,949	*4,206	*4,055
$13,000 under $14,000	2,738,283	6,554,714	3,914,575	340,765	450,444	4,601,973	331,612	387,590	*1,754	*1,754	*24,039	*1,754	*457
$14,000 under $15,000	2,529,386	6,359,424	3,737,813	245,378	328,236	3,557,522	240,796	332,147	*6,233	*6,233	*91,605	*6,233	*7,176
$15,000 under $16,000	2,407,056	6,081,814	3,682,194	258,162	360,444	3,999,670	253,969	383,760	*8,095	*9,253	*125,569	*8,095	*7,667
$16,000 under $17,000	2,247,727	5,739,463	3,446,749	197,412	261,776	3,250,040	195,600	338,584	9,994	9,994	164,573	9,994	14,299
$17,000 under $18,000	2,198,543	5,957,094	3,504,516	197,670	266,977	3,452,176	197,586	400,588	*1,617	*1,617	*28,226	*1,617	*2,885
$18,000 under $19,000	2,151,979	6,012,773	3,542,440	153,550	202,402	2,839,432	153,550	338,407	*3,557	*3,557	*65,444	*3,557	*4,872
$19,000 under $20,000	2,092,428	6,076,539	3,454,911	177,112	239,198	3,453,206	176,842	409,855	*2,281	*2,281	*43,570	*2,281	*4,735
$20,000 under $25,000	9,158,521	27,648,093	15,957,229	618,409	851,968	13,799,246	613,898	1,826,831	15,901	15,901	351,891	14,201	33,938
$25,000 under $30,000	6,783,466	21,746,849	12,516,694	407,834	565,842	11,165,006	406,177	1,696,204	9,745	9,905	270,218	9,745	40,965
$30,000 under $40,000	7,950,952	26,470,252	15,122,497	443,017	597,078	15,105,334	441,857	2,716,108	13,322	13,322	431,513	12,978	66,088
$40,000 under $50,000	3,053,039	10,224,030	5,897,512	199,213	284,916	8,866,573	197,902	1,824,602	*1,809	*1,809	*81,049	*1,809	*19,524
$50,000 under $75,000	2,033,079	6,917,619	3,882,548	224,496	322,669	13,485,723	223,078	3,439,365	3,924	3,924	237,036	3,569	52,379
$75,000 under $100,000	535,348	1,907,087	1,022,255	77,699	115,695	6,724,386	77,652	2,044,721	*1,100	*1,100	*93,060	*1,100	*29,267
$100,000 under $200,000	443,514	1,603,066	840,910	82,187	120,334	11,012,222	82,012	3,982,845	949	949	116,152	948	35,586
$200,000 under $500,000	100,369	353,857	189,649	24,041	36,336	6,951,113	24,025	2,951,589	392	392	111,218	392	50,396
$500,000 under $1,000,000	12,467	42,158	23,057	3,828	5,623	2,584,497	3,826	1,185,767	46	46	31,482	46	14,202
$1,000,000 or more	4,414	14,585	7,974	1,567	2,277	3,402,373	1,563	1,610,196	21	21	59,137	21	31,592
All returns, summary													
Under $5,000	20,055,529	30,203,614	22,490,798	1,460,873	1,816,245	3,481,012	234,152	28,282	20,497	20,497	48,377	*452	*325
$5,000 under $10,000	18,370,997	37,513,647	23,521,662	2,720,281	3,472,417	19,973,550	2,028,344	701,292	63,040	63,095	472,372	37,031	11,732
$10,000 under $15,000	14,303,041	33,412,558	20,113,127	1,747,069	2,324,971	21,392,840	1,706,878	1,673,602	26,114	27,475	328,143	22,685	17,552
$15,000 under $20,000	11,097,733	29,867,683	17,630,810	983,906	1,330,797	16,994,524	977,547	1,871,195	25,544	26,702	427,382	25,544	34,459
$20,000 or more	30,075,169	96,927,596	55,460,325	2,082,291	2,902,738	93,096,474	2,071,990	23,278,228	47,209	47,369	1,782,756	44,809	373,937

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents														
	Total					Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount				Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**37,702,895**	**76,676,070**	**856,794,373**	**31,087,027**	**127,217,085**	**35,486,686**	**71,217,332**	**809,678,438**	**29,079,946**	**119,143,221**	**1,414,527**	**2,190,345**	**35,861,506**	**1,292,701**	**6,099,345**
No adjusted gross income	281,669	617,257	—7,642,568	**3,410	**51,552	268,063	586,941	—7,397,086	**3,229	**47,622	10,642	17,237	—278,144	171	2,645
$1 under $1,000	270,431	497,930	160,310	**	**	262,683	484,409	154,435	**	**	*3,550	*4,460	*2,377	—	—
$1,000 under $2,000	480,519	852,251	732,813	*139	*608	466,783	825,297	711,113	*117	*581	6,782	8,154	11,375	*22	*27
$2,000 under $3,000	675,126	1,246,687	1,687,748	*752	*1,975	651,184	1,192,835	1,624,422	*731	*1,808	12,718	28,354	33,566	*21	*168
$3,000 under $4,000	667,830	1,205,097	2,355,592	6,283	3,036	627,022	1,131,737	2,210,195	4,759	2,860	17,894	33,834	62,539	*1,532	*172
$4,000 under $5,000	777,987	1,456,852	3,500,485	54,647	3,861	722,314	1,339,319	3,246,930	31,318	2,511	20,114	29,339	92,470	*6,800	*480
$5,000 under $6,000	1,042,441	1,914,656	5,744,216	151,663	25,752	976,766	1,778,094	5,377,997	104,583	19,128	25,685	35,139	140,938	17,874	2,033
$6,000 under $7,000	1,017,489	1,919,251	6,620,373	136,100	36,813	943,810	1,788,387	6,134,397	71,959	18,340	22,729	28,306	152,271	18,375	5,381
$7,000 under $8,000	1,139,395	2,207,099	8,550,208	426,898	98,139	1,059,295	2,018,554	7,950,748	358,081	71,303	33,277	63,423	250,371	27,062	9,831
$8,000 under $9,000	1,120,205	2,136,409	9,525,615	730,496	223,185	1,029,257	1,948,687	8,757,050	646,644	175,147	40,907	56,181	349,356	32,318	20,246
$9,000 under $10,000	1,157,182	2,279,058	10,999,987	998,373	445,863	1,081,607	2,094,639	10,283,303	932,546	400,439	35,537	69,818	336,218	25,332	17,952
$10,000 under $11,000	1,090,715	2,150,223	11,439,748	997,930	605,964	1,006,733	1,946,257	10,557,910	918,198	541,790	42,029	60,168	443,064	35,230	26,089
$11,000 under $12,000	1,019,231	2,037,444	11,699,329	956,417	695,208	926,479	1,832,577	10,639,353	865,027	600,141	41,274	75,522	469,628	38,391	38,250
$12,000 under $13,000	1,176,797	2,284,235	14,697,840	1,128,750	1,014,230	1,072,092	2,069,326	13,383,651	1,027,460	888,235	48,005	63,484	601,224	45,828	49,568
$13,000 under $14,000	1,086,179	2,187,941	14,657,621	1,044,652	1,090,996	992,092	1,996,503	13,389,833	951,000	959,129	38,553	54,305	522,813	37,339	47,836
$14,000 under $15,000	1,098,996	2,287,142	15,917,652	1,064,312	1,227,829	1,022,998	2,095,670	14,820,229	988,753	1,107,662	52,790	76,371	764,476	52,315	78,869
$15,000 under $16,000	1,017,366	2,029,923	15,799,176	994,046	1,312,111	948,651	1,846,525	14,734,748	929,781	1,201,971	35,218	55,737	546,692	34,794	53,670
$16,000 under $17,000	974,211	2,020,944	16,061,803	951,444	1,422,680	904,593	1,844,777	14,915,787	881,830	1,282,779	61,873	94,497	1,022,440	61,843	113,219
$17,000 under $18,000	1,082,155	2,183,984	18,927,595	1,059,783	1,759,705	1,009,935	2,016,472	17,663,209	988,035	1,604,928	36,878	49,380	646,762	36,873	76,382
$18,000 under $19,000	1,091,130	2,264,374	20,189,221	1,074,098	1,964,855	1,030,352	2,107,839	19,064,710	1,014,055	1,821,736	51,723	81,149	958,597	50,988	110,212
$19,000 under $20,000	1,120,032	2,380,149	21,826,570	1,100,528	2,189,166	1,043,686	2,203,029	20,338,079	1,024,588	1,990,290	56,313	84,922	1,100,733	55,533	136,306
$20,000 under $25,000	5,229,979	10,822,995	117,601,663	5,180,366	13,214,442	4,933,424	10,093,454	110,951,360	4,889,205	12,249,562	188,039	289,574	4,241,234	183,928	596,024
$25,000 under $30,000	4,144,574	8,654,408	113,590,735	4,126,101	14,591,416	3,970,754	8,160,134	108,823,315	3,952,431	13,835,731	146,107	229,447	3,987,570	145,917	562,346
$30,000 under $40,000	5,078,936	10,737,355	174,597,854	5,055,292	26,112,218	4,885,740	10,123,163	168,008,956	4,862,655	24,947,254	187,367	286,587	6,422,861	186,499	1,037,339
$40,000 under $50,000	1,932,051	4,039,793	85,318,904	1,924,842	15,093,075	1,828,779	3,753,385	80,759,359	1,821,573	14,195,397	92,954	146,294	4,163,998	92,742	758,960
$50,000 under $75,000	1,253,825	2,708,478	73,870,493	1,245,878	15,646,892	1,182,391	2,499,680	69,620,830	1,174,684	14,651,435	70,546	111,473	4,159,466	70,195	905,497
$75,000 under $100,000	341,040	768,037	29,152,547	339,275	7,489,400	324,196	715,671	27,711,723	322,431	7,105,562	17,984	29,188	1,528,688	17,856	388,714
$100,000 under $200,000	272,241	640,873	35,935,502	271,478	11,378,981	256,560	591,929	33,850,546	255,910	10,695,827	13,544	22,195	1,785,136	13,434	540,819
$200,000 under $500,000	55,387	127,480	15,531,324	55,305	5,997,729	51,412	116,324	14,378,461	51,335	5,534,677	2,982	4,907	849,805	2,976	318,825
$500,000 under $1,000,000	5,883	13,432	3,906,015	5,877	1,688,573	5,325	11,913	3,527,601	5,319	1,524,391	385	673	255,650	385	103,136
$1,000,000 or more	1,893	4,313	3,838,004	1,892	1,830,827	1,710	3,805	3,485,277	1,709	1,664,983	128	227	237,331	128	98,349
All returns, summary															
Under $5,000	3,153,562	5,876,074	794,380	65,231	61,034	2,998,049	5,560,538	550,008	40,154	55,383	71,700	121,378	—75,817	8,546	3,492
$5,000 under $10,000	5,476,712	10,456,473	41,440,397	2,443,530	829,752	5,090,735	9,628,361	38,503,495	2,113,813	684,357	158,135	252,867	1,229,155	120,961	55,444
$10,000 under $15,000	5,471,918	10,946,985	68,412,190	5,192,061	4,634,228	5,020,394	9,940,333	62,790,975	4,750,438	4,096,957	222,651	329,850	2,801,205	209,103	240,612
$15,000 under $20,000	5,284,894	10,879,374	92,804,365	5,179,899	8,648,517	4,937,217	10,018,642	86,716,533	4,838,289	7,901,705	242,005	365,685	4,275,225	240,031	489,789
$20,000 or more	18,315,809	38,517,164	653,343,041	18,206,306	113,043,554	17,440,291	36,069,458	621,117,427	17,337,252	106,404,819	720,036	1,120,565	27,631,739	714,060	5,310,008

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	**1,495,502**	**1,669,234**	**36,393,709**	**1,333,715**	**5,841,403**	**1,206,442**	**1,599,159**	**22,719,138**	**991,119**	**3,025,277**
No adjusted gross income	6,454	7,619	—150,201	93	2,516	5,332	5,460	—108,617	69	1,780
$1 under $1,000	*1,342	*1,342	*1,005	—	—	*7,317	*7,719	*4,900	—	—
$1,000 under $2,000	*7,115	*7,115	*10,055	**3	**138	*6,369	*11,685	*9,539	—	—
$2,000 under $3,000	10,984	10,984	28,229	—	—	14,464	14,514	36,309	—	—
$3,000 under $4,000	17,880	17,880	66,460	**	**	19,485	21,646	68,578	*493	*383
$4,000 under $5,000	34,535	38,476	157,109	*8,103	*409	33,494	49,718	152,920	*8,431	*482
$5,000 under $6,000	39,766	43,848	219,435	18,687	3,051	47,067	57,575	258,900	18,461	1,749
$6,000 under $7,000	46,810	52,866	308,055	28,585	8,498	41,088	49,692	270,366	17,181	4,595
$7,000 under $8,000	48,418	52,876	365,434	31,378	11,234	57,807	72,246	430,327	33,174	10,564
$8,000 under $9,000	53,640	59,730	451,847	43,033	18,016	59,981	71,811	506,574	33,683	14,600
$9,000 under $10,000	43,783	48,256	415,119	39,786	22,506	47,391	66,345	447,514	32,390	16,658
$10,000 under $11,000	36,300	45,270	381,331	32,764	21,491	64,072	98,528	668,734	57,605	35,353
$11,000 under $12,000	49,983	58,137	573,953	47,556	39,589	59,427	71,208	678,666	59,382	45,004
$12,000 under $13,000	66,868	74,568	838,151	66,290	71,309	56,644	76,857	709,501	54,487	53,514
$13,000 under $14,000	58,286	72,766	787,067	55,053	65,334	45,072	64,367	602,671	44,537	45,285
$14,000 under $15,000	37,702	44,448	541,389	35,248	42,845	44,737	70,653	645,001	44,737	50,230
$15,000 under $16,000	40,154	45,941	620,431	38,488	57,236	57,328	81,720	890,070	54,545	70,650
$16,000 under $17,000	41,329	47,931	683,479	40,085	56,618	23,569	33,739	386,407	23,526	36,809
$17,000 under $18,000	52,971	58,449	926,937	52,400	92,543	40,674	59,683	712,450	40,674	69,727
$18,000 under $19,000	35,478	39,886	656,692	35,407	72,296	31,392	35,500	578,911	31,392	60,868
$19,000 under $20,000	44,557	47,399	867,491	42,525	91,159	34,949	44,799	682,511	32,875	64,481
$20,000 under $25,000	218,345	253,776	4,849,207	216,721	556,103	127,216	186,191	2,861,386	122,761	314,340
$25,000 under $30,000	127,503	137,733	3,546,593	127,399	459,593	110,033	127,094	3,018,355	109,980	405,719
$30,000 under $40,000	188,409	202,294	6,470,626	187,696	977,789	100,460	125,311	3,442,740	100,448	514,283
$40,000 under $50,000	87,852	89,724	3,867,799	87,549	678,861	37,357	50,390	1,618,165	37,175	276,066
$50,000 under $75,000	61,463	67,435	3,631,095	61,310	764,839	22,154	29,890	1,318,612	21,554	276,785
$75,000 under $100,000	17,052	18,727	1,453,373	17,051	371,209	3,806	4,451	320,994	3,805	83,227
$100,000 under $200,000	16,051	18,739	2,104,061	16,036	648,151	6,091	8,010	816,687	6,091	272,601
$200,000 under $500,000	3,838	4,299	1,094,518	3,835	422,453	1,378	1,950	404,949	1,375	162,521
$500,000 under $1,000,000	488	548	330,298	488	143,366	216	298	149,865	216	69,007
$1,000,000 or more	146	172	296,668	146	142,252	72	109	135,151	72	67,998
All returns, summary										
Under $5,000	78,310	83,416	112,658	8,199	3,063	86,461	110,742	163,630	8,993	2,645
$5,000 under $10,000	232,417	257,576	1,759,891	161,469	63,305	253,334	317,669	1,913,680	134,889	48,165
$10,000 under $15,000	249,139	295,189	3,121,891	236,911	240,567	269,952	381,613	3,304,574	260,748	229,385
$15,000 under $20,000	214,489	239,606	3,755,030	208,905	369,852	187,912	255,441	3,250,349	183,012	302,534
$20,000 or more	721,147	793,447	27,644,239	718,231	5,164,616	408,783	533,694	14,086,905	403,477	2,442,547

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness. Total												
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Total	**93,902,469**	**215,892,792**	**1,613,731,497**	**83,802,109**	**1,349,842,802**	**13,787,015**	**63,436,035**	**9,368,552**	**29,735,885**	**56,389,371**	**170,716,775**	**73,906,244**	**250,341,440**
No adjusted gross income	663,646	1,669,886	—12,823,004	267,936	2,919,467	554,904	—12,535,074	211,907	1,379,161	467,432	—4,586,558	8,128	101,209
$1 under $1,000	3,024,351	3,719,530	1,759,292	2,742,693	2,011,821	189,446	—213,227	57,381	49,791	653,100	—89,093	*2,143	*2,436
$1,000 under $2,000	4,275,815	5,419,987	6,385,658	3,879,978	5,923,340	219,391	—12,960	74,246	24,231	1,190,130	451,048	129,100	9,413
$2,000 under $3,000	4,397,486	6,041,709	10,929,316	3,998,724	9,986,897	283,117	23,969	119,682	49,994	1,409,002	868,456	137,884	23,058
$3,000 under $4,000	3,931,648	5,657,733	13,746,974	3,463,567	11,963,816	316,415	174,513	134,529	84,759	1,478,797	1,523,886	1,905,966	115,410
$4,000 under $5,000	3,762,583	5,858,027	16,907,372	3,173,584	13,939,248	367,242	510,001	167,274	70,388	1,586,587	2,387,735	2,518,951	415,578
$5,000 under $6,000	3,845,684	6,629,017	21,116,919	3,238,120	17,468,504	381,658	453,220	160,404	146,852	1,610,055	3,048,344	2,547,733	724,603
$6,000 under $7,000	3,788,205	6,647,540	24,621,903	3,148,108	19,806,443	406,463	836,669	187,683	149,591	1,647,597	3,829,200	2,633,086	1,140,294
$7,000 under $8,000	3,782,772	7,060,484	28,373,468	3,205,182	23,170,377	382,273	927,531	212,505	179,566	1,697,057	4,095,995	2,935,084	1,549,811
$8,000 under $9,000	3,553,878	6,854,320	30,235,231	3,021,883	24,759,256	369,435	879,007	188,017	236,918	1,664,320	4,360,051	3,096,534	1,944,630
$9,000 under $10,000	3,400,458	6,786,774	32,291,416	2,930,959	26,712,552	346,386	1,061,150	195,750	181,288	1,644,349	4,336,426	3,198,587	2,453,351
$10,000 under $11,000	3,205,160	6,450,574	33,615,887	2,804,215	27,961,920	330,257	1,044,108	198,437	158,803	1,602,105	4,451,056	3,074,506	2,843,044
$11,000 under $12,000	2,931,042	6,085,404	33,689,991	2,559,770	28,053,918	337,024	947,987	202,856	186,175	1,622,087	4,501,912	2,847,096	3,073,414
$12,000 under $13,000	2,899,170	6,396,663	36,221,920	2,584,732	31,037,812	357,401	1,060,876	195,353	222,555	1,583,916	3,900,677	2,835,438	3,513,296
$13,000 under $14,000	2,738,283	6,102,516	36,953,802	2,435,873	31,162,979	356,771	1,177,250	212,089	289,450	1,593,759	4,324,123	2,680,651	3,773,755
$14,000 under $15,000	2,529,386	6,024,955	36,636,436	2,278,995	31,593,427	339,529	1,128,183	213,643	280,578	1,493,532	3,634,247	2,476,694	3,859,806
$15,000 under $16,000	2,407,056	5,712,117	37,322,297	2,190,018	32,158,349	332,341	827,546	201,605	312,666	1,530,434	4,023,736	2,375,357	4,118,080
$16,000 under $17,000	2,247,727	5,467,693	37,065,406	2,037,914	32,192,627	342,141	1,184,826	210,545	287,823	1,413,425	3,400,129	2,211,579	4,299,155
$17,000 under $18,000	2,198,543	5,688,500	38,453,445	2,003,024	33,554,535	314,921	1,127,471	195,420	286,797	1,429,196	3,484,642	2,172,634	4,527,517
$18,000 under $19,000	2,151,979	5,806,814	39,813,886	1,997,813	35,400,262	312,067	1,286,486	210,139	273,205	1,483,026	2,853,932	2,130,583	4,824,455
$19,000 under $20,000	2,092,428	5,835,060	40,775,744	1,903,441	35,297,671	319,824	1,648,643	181,460	345,470	1,468,574	3,483,960	2,071,035	5,005,007
$20,000 under $25,000	9,158,521	26,780,224	205,478,622	8,530,167	181,630,588	1,540,067	6,523,984	991,324	1,580,360	7,138,213	15,743,690	9,091,019	26,804,588
$25,000 under $30,000	6,783,466	21,171,102	185,760,754	6,393,355	165,420,281	1,215,237	5,730,782	883,854	1,196,320	5,749,390	13,413,372	6,758,834	26,635,973
$30,000 under $40,000	7,950,952	25,859,852	273,095,062	7,496,070	239,748,733	1,554,795	10,387,647	1,362,944	2,421,457	7,237,260	20,537,225	7,911,862	44,388,335
$40,000 under $50,000	3,053,039	9,937,305	134,907,796	2,850,790	114,612,795	810,233	7,323,859	787,075	1,541,523	2,905,951	11,429,618	3,042,033	25,565,426
$50,000 under $75,000	2,033,079	6,591,026	120,009,700	1,768,161	88,049,545	814,257	11,773,138	895,189	3,301,433	2,001,236	16,885,585	2,021,047	27,208,647
$75,000 under $100,000	535,348	1,790,292	45,918,079	442,622	29,778,766	309,517	6,554,134	313,057	2,092,511	530,388	7,492,667	533,299	12,549,071
$100,000 under $200,000	443,514	1,481,783	58,591,220	361,303	34,965,920	293,255	7,679,861	306,272	3,762,882	441,460	12,182,557	442,274	19,406,182
$200,000 under $500,000	100,369	317,129	28,343,686	80,132	13,966,820	76,651	2,652,483	82,514	3,566,368	100,145	8,158,015	100,242	11,342,454
$500,000 under $1,000,000	12,467	36,489	8,323,125	9,644	2,874,431	10,230	567,209	11,240	1,844,874	12,437	3,036,611	12,455	3,713,691
$1,000,000 or more	4,414	12,287	9,210,095	3,336	1,719,705	3,767	704,764	4,158	3,232,097	4,411	3,553,529	4,410	4,409,751
All returns, summary:													
Under $5,000	20,055,529	28,366,872	36,905,609	17,526,482	46,744,589	1,930,515	—12,052,778	765,019	1,658,324	6,785,048	555,475	4,702,172	667,104
$5,000 under $10,000	18,370,997	33,978,135	136,638,938	15,544,252	111,917,131	1,886,215	4,157,577	944,359	894,214	8,263,378	19,670,016	14,411,024	7,812,688
$10,000 under $15,000	14,303,041	31,060,112	177,118,036	12,663,585	149,810,056	1,720,982	5,358,404	1,022,378	1,137,560	7,895,399	20,812,015	13,914,385	17,063,315
$15,000 under $20,000	11,097,733	28,510,184	193,430,777	10,132,210	168,603,444	1,621,294	6,074,972	999,169	1,505,962	7,324,655	17,246,399	10,961,188	22,774,214
$20,000 or more	30,075,169	93,977,489	1,069,638,138	27,935,580	872,767,582	6,628,009	59,897,861	5,637,627	24,539,825	26,120,891	112,432,870	29,917,475	202,024,119

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: One											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Total	**39,233,390**	**354,741,297**	**34,531,398**	**286,978,309**	**2,489,021**	**6,365,789**	**2,338,466**	**5,184,209**	**18,835,996**	**56,212,991**	**27,911,225**	**51,145,656**
No adjusted gross income	234,436	—2,125,414	66,151	442,299	170,074	—1,995,878	49,860	176,702	146,798	—748,538	1,935	15,296
$1 under $1,000	2,642,272	1,539,241	2,445,061	1,553,372	109,756	—12,698	35,232	10,165	533,066	—11,599	*2,118	*1,762
$1,000 under $2,000	3,646,818	5,429,534	3,352,335	4,953,340	121,539	59,955	54,205	22,795	1,018,407	393,445	128,901	8,146
$2,000 under $3,000	3,537,461	8,778,614	3,284,432	7,980,687	143,964	123,847	83,545	12,510	1,140,169	661,570	137,027	20,850
$3,000 under $4,000	2,965,397	10,336,633	2,660,909	9,015,124	152,451	178,677	89,404	26,053	1,154,347	1,116,780	1,899,561	112,122
$4,000 under $5,000	2,631,564	11,801,577	2,249,237	9,771,410	160,655	264,979	92,808	64,790	1,140,721	1,700,398	2,458,192	402,821
$5,000 under $6,000	2,357,724	12,908,303	1,986,940	10,592,994	121,067	174,693	77,085	55,171	1,001,971	2,085,445	2,267,641	691,568
$6,000 under $7,000	2,297,884	14,925,374	1,932,563	12,218,986	126,751	310,283	99,092	40,999	1,028,556	2,355,106	2,231,461	1,066,350
$7,000 under $8,000	2,115,420	15,838,309	1,816,982	13,155,122	103,707	336,148	103,005	44,049	980,573	2,302,990	2,090,937	1,362,241
$8,000 under $9,000	1,864,998	15,884,382	1,632,757	13,584,761	109,130	242,220	71,533	72,049	879,298	1,985,352	1,849,376	1,559,326
$9,000 under $10,000	1,744,749	16,559,130	1,524,332	14,037,701	96,371	337,482	88,788	45,720	860,519	2,138,226	1,724,710	1,781,337
$10,000 under $11,000	1,603,417	16,797,442	1,428,865	14,291,338	81,090	293,757	68,200	36,764	830,532	2,175,584	1,581,520	1,926,319
$11,000 under $12,000	1,390,010	15,993,376	1,237,411	13,794,974	70,438	213,738	67,669	64,146	773,112	1,920,518	1,376,792	1,973,672
$12,000 under $13,000	1,238,862	15,468,454	1,092,240	13,271,229	69,327	275,012	69,132	82,076	709,619	1,840,137	1,234,262	2,040,059
$13,000 under $14,000	1,143,102	15,423,218	1,027,276	13,309,801	59,893	308,207	79,729	118,054	697,623	1,687,156	1,141,166	2,112,493
$14,000 under $15,000	981,152	14,211,432	882,405	12,314,381	56,097	160,558	72,059	85,608	609,154	1,650,886	977,420	2,051,943
$15,000 under $16,000	856,244	13,255,208	780,620	11,543,928	50,042	175,102	72,314	134,116	554,872	1,402,063	853,514	2,002,556
$16,000 under $17,000	789,925	13,023,715	707,952	11,293,123	57,169	173,791	74,714	132,413	525,112	1,424,387	785,801	2,025,499
$17,000 under $18,000	655,844	11,468,596	580,748	9,723,892	42,442	146,694	55,615	98,212	445,042	1,499,798	655,064	1,875,677
$18,000 under $19,000	572,576	10,588,382	517,796	9,250,128	44,306	187,178	72,824	81,618	413,201	1,069,458	570,226	1,790,737
$19,000 under $20,000	542,202	10,566,780	478,799	8,956,259	42,468	270,523	50,862	111,398	405,627	1,228,599	542,038	1,816,253
$20,000 under $25,000	1,711,237	38,011,748	1,509,121	31,607,790	175,804	787,037	249,877	366,851	1,407,885	5,250,070	1,704,525	6,955,269
$25,000 under $30,000	762,261	20,801,552	653,526	16,303,567	96,174	522,795	173,706	299,489	679,780	3,675,701	759,675	4,200,820
$30,000 under $40,000	573,738	19,605,347	449,778	13,417,252	103,687	771,315	180,085	350,586	533,443	5,066,194	566,191	4,276,968
$40,000 under $50,000	152,180	6,726,405	114,036	4,027,521	39,182	427,484	68,475	243,562	146,865	2,027,837	150,952	1,657,470
$50,000 under $75,000	140,250	8,304,176	78,846	3,415,940	45,384	575,539	80,373	549,187	139,259	3,763,510	138,815	2,372,851
$75,000 under $100,000	37,080	3,219,441	18,665	1,209,326	15,913	246,081	23,444	312,133	36,202	1,451,900	36,957	1,096,398
$100,000 under $200,000	34,182	4,541,252	16,912	1,160,070	17,816	520,810	26,039	518,982	33,871	2,341,390	34,062	1,733,222
$200,000 under $500,000	8,299	2,407,906	3,782	521,873	4,912	168,498	6,935	383,836	8,275	1,333,700	8,285	1,054,618
$500,000 under $1,000,000	1,426	962,549	628	129,693	948	50,431	1,236	209,787	1,417	572,637	1,421	450,997
$1,000,000 or more	680	1,488,636	293	130,427	464	71,531	621	434,388	680	852,291	680	710,016
All returns, summary												
Under $5,000	15,657,948	35,760,185	14,058,125	33,716,232	858,439	—1,381,118	405,054	313,014	5,133,508	3,112,056	4,627,734	560,996
$5,000 under $10,000	10,380,775	76,115,497	8,893,574	63,589,564	557,026	1,400,826	439,503	257,989	4,750,917	10,867,119	10,164,125	6,460,822
$10,000 under $15,000	6,356,543	77,893,923	5,668,197	66,981,724	336,845	1,251,271	356,789	386,648	3,620,040	9,274,280	6,311,160	10,104,486
$15,000 under $20,000	3,416,791	58,902,681	3,065,915	50,767,331	236,427	953,288	326,329	557,758	2,343,854	6,624,305	3,406,643	9,510,722
$20,000 or more	3,421,333	106,069,011	2,845,587	71,923,459	500,284	4,141,522	810,791	3,668,800	2,987,677	26,335,231	3,401,563	24,508,631

Footnote(s) at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness. Two											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Total	**22,081,347**	**461,867,872**	**18,317,957**	**341,477,012**	**4,276,774**	**19,585,924**	**3,361,873**	**12,064,796**	**16,247,009**	**88,740,140**	**18,486,614**	**79,412,949**
No adjusted gross income	166,185	—3,311,613	68,580	781,064	139,489	—3,360,909	53,114	367,108	117,838	—1,098,877	2,867	35,256
$1 under $1,000	220,825	126,808	156,160	242,096	44,530	—107,289	11,548	19,332	81,007	—27,331	*23	*567
$1,000 under $2,000	340,597	519,885	269,152	477,358	58,141	—23,765	10,251	1,412	116,949	64,881	*60	*659
$2,000 under $3,000	453,119	1,132,291	362,513	954,686	71,493	739	14,359	23,909	162,245	152,956	*105	*232
$3,000 under $4,000	568,228	1,993,965	443,252	1,540,116	91,505	16,154	25,963	33,953	229,785	403,742	5,520	1,407
$4,000 under $5,000	623,839	2,822,152	477,328	2,050,003	100,911	120,391	48,354	—9,607	313,080	661,365	59,937	12 492
$5,000 under $6,000	759,276	4,195,346	595,377	3,092,783	113,880	163,281	46,212	46,498	396,837	892,785	231,823	25,809
$6,000 under $7,000	773,802	5,038,080	579,644	3,531,953	124,582	144,197	57,710	89,493	404,724	1,272,437	367,805	68,479
$7,000 under $8,000	828,706	6,233,484	613,368	4,242,704	141,304	247,357	70,992	73,696	487,953	1,669,726	679,308	157,243
$8,000 under $9,000	873,765	7,417,250	643,466	4,911,183	125,514	259,599	82,621	80,719	528,828	2,165,750	813,905	305,673
$9,000 under $10,000	802,907	7,622,619	618,033	5,295,154	103,997	305,204	66,368	81,765	456,434	1,940,497	778,397	440,232
$10,000 under $11,000	775,350	8,154,633	588,865	5,478,912	106,071	343,435	80,169	74,720	480,587	2,257,566	757,474	553,167
$11,000 under $12,000	764,152	8,771,124	588,585	5,967,676	112,123	277,864	82,365	93,566	530,534	2,432,017	755,194	666,427
$12,000 under $13,000	748,970	9,365,667	616,787	7,037,384	120,540	249,456	83,275	82,799	470,213	1,996,029	735,602	808,486
$13,000 under $14,000	738,143	9,957,532	593,460	7,116,826	133,235	234,818	87,324	155,410	517,262	2,450,479	721,611	911,297
$14,000 under $15,000	607,181	8,794,003	498,679	6,511,867	111,384	319,445	77,112	97,696	441,655	1,864,996	592,905	844,759
$15,000 under $16,000	681,560	10,576,580	574,188	7,786,623	103,750	242,022	72,859	138,186	507,172	2,409,748	675,911	1,086,529
$16,000 under $17,000	619,053	10,213,336	528,845	8,036,517	95,737	309,814	68,898	102,607	442,023	1,764,398	609,051	1,143,983
$17,000 under $18,000	600,288	10,502,267	512,876	8,283,655	97,659	387,625	80,079	110,831	459,827	1,720,156	597,481	1,213,219
$18,000 under $19,000	582,290	10,773,523	514,637	8,691,182	103,032	377,313	71,871	103,810	450,102	1,601,218	579,704	1,312,473
$19,000 under $20,000	542,832	10,574,598	454,109	8,080,389	88,451	507,359	65,080	119,136	412,797	1,867,714	541,107	1,324,128
$20,000 under $25,000	2,561,830	57,534,438	2,269,430	46,248,895	462,135	1,735,953	384,489	739,454	2,161,657	8,810,136	2,550,389	7,845,843
$25,000 under $30,000	2,023,054	55,374,527	1,825,267	45,280,042	392,772	1,856,738	337,998	477,515	1,823,794	7,760,232	2,019,018	8,556,801
$30,000 under $40,000	2,412,568	82,725,638	2,206,840	68,156,735	481,579	3,093,041	481,974	964,613	2,269,727	10,511,249	2,404,646	14,753,937
$40,000 under $50,000	1,000,676	44,279,164	903,233	34,798,362	257,123	2,201,025	303,375	676,919	978,411	6,602,857	998,010	9,134,245
$50,000 under $75,000	661,574	39,185,538	547,058	25,220,051	269,724	3,592,216	336,262	1,290,099	655,783	9,083,171	658,916	9,539,640
$75,000 under $100,000	163,114	14,051,829	124,092	7,079,740	98,948	2,087,047	113,363	813,322	162,737	4,071,720	162,780	4,091,680
$100,000 under $200,000	142,042	18,765,040	109,196	8,698,170	92,827	2,385,920	108,477	1,536,411	141,683	6,144,539	141,685	6,523,454
$200,000 under $500,000	38,132	10,820,657	29,293	4,298,456	28,332	989,456	32,637	1,455,884	38,087	4,076,860	38,097	4,460,008
$500,000 under $1,000,000	5,370	3,598,455	4,146	1,040,909	4,372	283,066	4,955	771,339	5,361	1,503,141	5,367	1,634,743
$1,000,000 or more	1,919	4,059,057	1,498	545,521	1,634	347,355	1,819	1,452,198	1,917	1,713,984	1,916	1,960,080
All returns, summary												
Under $5,000	2,372,793	3,283,488	1,776,985	6,045,323	506,069	—3,354,679	163,589	436,108	1,020,904	156,736	68,512	50,615
$5,000 under $10,000	4,038,456	30,506,779	3,049,888	21,073,777	609,277	1,119,637	323,903	372,171	2,274,776	7,941,194	2,871,238	997,437
$10,000 under $15,000	3,633,796	45,042,960	2,886,376	32,112,664	583,353	1,425,017	410,245	504,192	2,440,251	11,001,087	3,562,786	3,784,136
$15,000 under $20,000	3,026,023	52,640,304	2,584,655	40,878,367	488,629	1,824,132	358,787	574,571	2,271,921	9,363,234	3,003,254	6,080,332
$20,000 or more	9,010,279	330,394,342	8,020,053	241,366,882	2,089,446	18,571,817	2,105,349	10,177,755	8,239,157	60,277,889	8,980,824	68,500,429

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: Three											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Total	**12,343,580**	**272,840,706**	**11,694,885**	**244,154,103**	**2,356,421**	**10,658,838**	**1,255,909**	**4,196,511**	**7,790,424**	**13,831,254**	**10,247,827**	**42,395,839**
No adjusted gross income	96,605	—2,053,016	52,946	601,598	89,918	—2,302,859	40,022	298,288	77,657	—650,042	**932	**18,521
$1 under $1,000	78,824	45,098	73,198	113,495	15,895	—35,583	4,358	3,628	19,372	—36,443	**	**
$1,000 under $2,000	154,584	235,138	136,786	242,797	15,674	—18,092	3,101	1,323	26,408	9,109	*84	*74
$2,000 under $3,000	211,000	523,210	189,874	534,310	27,219	—10,065	10,272	—3,963	56,776	2,928	*309	*1,081
$3,000 under $4,000	164,630	583,653	149,986	563,393	22,351	2,536	4,871	10,401	35,878	7,323	*159	*303
$4,000 under $5,000	269,849	1,216,564	240,380	1,136,793	41,417	65,956	11,579	6,928	80,389	6,887	*471	*128
$5,000 under $6,000	411,434	2,265,185	381,561	2,128,030	57,909	57,035	15,061	15,348	132,091	64,772	45,900	6,858
$6,000 under $7,000	345,980	2,247,760	302,578	1,869,674	77,707	212,785	14,553	16,655	127,007	148,646	31,767	5,391
$7,000 under $8,000	411,320	3,097,394	381,600	2,790,453	54,856	152,453	18,859	14,377	114,639	140,111	144,135	27,324
$8,000 under $9,000	366,632	3,110,187	332,270	2,794,470	49,053	143,988	9,823	6,323	115,882	165,406	315,125	65,569
$9,000 under $10,000	364,769	3,471,880	336,046	3,222,388	59,354	94,978	13,786	35,016	136,968	119,499	341,927	156,339
$10,000 under $11,000	381,010	4,002,220	364,170	3,691,921	46,657	178,361	20,330	40,843	151,718	91,094	367,944	223,799
$11,000 under $12,000	342,180	3,926,103	324,181	3,659,442	58,564	118,942	19,168	3,888	150,783	143,832	330,957	260,918
$12,000 under $13,000	381,146	4,767,968	367,558	4,483,290	60,292	198,333	13,971	11,906	169,282	74,440	373,361	364,242
$13,000 under $14,000	347,323	4,695,781	329,653	4,257,711	65,244	213,947	17,011	—3,598	166,571	227,722	341,254	382,761
$14,000 under $15,000	374,202	5,423,655	356,197	4,966,796	71,020	261,254	26,063	27,217	174,087	168,388	363,682	458,594
$15,000 under $16,000	362,376	5,614,439	345,740	5,212,411	64,024	232,796	20,728	35,737	206,463	133,494	350,633	493,307
$16,000 under $17,000	324,679	5,353,424	310,771	4,891,859	58,011	238,492	22,969	29,056	173,797	194,017	321,757	532,856
$17,000 under $18,000	380,804	6,659,529	367,582	6,256,056	66,437	139,683	27,718	29,019	202,510	234,771	373,318	674,351
$18,000 under $19,000	402,335	7,450,874	389,512	7,069,254	55,179	220,558	29,383	16,779	268,047	144,283	397,384	796,784
$19,000 under $20,000	350,783	6,830,953	333,596	6,273,753	55,175	254,807	21,161	23,246	235,743	279,148	348,969	754,682
$20,000 under $25,000	1,716,914	38,564,709	1,669,154	36,108,319	284,271	1,161,717	124,021	168,995	1,287,150	1,125,678	1,703,745	4,765,516
$25,000 under $30,000	1,346,529	36,927,565	1,315,711	34,746,207	232,531	996,722	137,130	190,148	1,110,292	994,488	1,344,944	5,177,975
$30,000 under $40,000	1,560,258	53,465,473	1,515,018	48,587,014	312,113	1,835,566	214,364	417,680	1,420,785	2,625,213	1,556,612	8,698,491
$40,000 under $50,000	636,022	28,082,985	618,667	25,157,409	156,234	1,325,319	147,506	255,802	595,336	1,344,455	634,302	5,351,039
$50,000 under $75,000	379,219	22,259,985	349,770	17,615,374	145,217	2,166,610	152,846	501,719	373,804	1,976,283	376,635	5,063,973
$75,000 under $100,000	92,392	7,889,634	82,818	5,812,646	51,796	986,253	51,842	357,261	91,653	733,474	92,072	2,161,000
$100,000 under $200,000	71,221	9,319,943	61,705	6,101,694	47,473	1,165,252	48,113	502,296	70,811	1,550,701	70,913	3,054,071
$200,000 under $500,000	16,172	4,540,925	13,846	2,479,388	12,766	416,791	13,124	532,371	16,141	1,112,374	16,151	1,837,635
$500,000 under $1,000,000	1,814	1,210,374	1,533	510,085	1,545	85,387	1,629	256,205	1,810	358,697	1,812	531,938
$1,000,000 or more	574	1,111,112	478	276,072	519	98,917	547	395,618	574	340,505	573	530,320
All returns, summary												
Under $5,000	975,492	550,647	843,170	3,192,387	212,474	—2,298,108	74,203	316,606	296,480	—660,238	1,955	20,107
$5,000 under $10,000	1,900,135	14,192,406	1,734,055	12,805,015	298,879	661,238	72,082	87,718	626,587	638,435	878,854	261,481
$10,000 under $15,000	1,825,861	22,815,727	1,741,759	21,059,159	301,777	970,836	96,543	80,256	812,441	705,476	1,777,198	1,690,314
$15,000 under $20,000	1,820,977	31,909,219	1,747,201	29,703,333	298,826	1,086,336	121,959	133,837	1,086,560	985,713	1,792,061	3,251,981
$20,000 or more	5,821,115	203,372,707	5,628,700	177,394,210	1,244,465	10,238,535	891,122	3,578,094	4,968,356	12,161,868	5,797,759	37,171,957

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: Four											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Total	**11,294,878**	**293,284,950**	**10,764,289**	**267,365,338**	**2,628,210**	**14,419,566**	**1,409,849**	**4,333,857**	**7,960,767**	**7,166,189**	**9,855,616**	**44,387,001**
No adjusted gross income	82,569	—2,520,990	43,401	601,171	77,178	—2,338,082	38,104	243,568	64,302	—1,027,647	**725	**10,457
$1 under $1,000	38,141	26,632	29,110	44,320	11,790	—27,523	3,513	14,289	11,484	—4,454	**	**
$1,000 under $2,000	70,787	108,424	63,201	112,831	12,675	—3,112	1,937	2,786	14,616	—4,081	*30	*496
$2,000 under $3,000	98,143	247,090	80,347	294,346	27,256	—78,347	6,923	5,612	28,570	25,478	*26	*246
$3,000 under $4,000	144,323	512,387	131,594	536,746	25,002	—43,315	6,628	—436	41,802	19,392	*494	*420
$4,000 under $5,000	115,120	518,049	99,938	468,296	33,316	34,399	7,704	4,077	25,412	11,276	*333	*93
$5,000 under $6,000	171,157	946,629	147,686	887,271	46,414	—25,558	12,428	9,015	54,450	75,902	*2,036	*209
$6,000 under $7,000	208,975	1,355,262	189,711	1,219,816	43,907	69,825	8,450	—677	54,607	66,298	*2,052	*65
$7,000 under $8,000	211,629	1,593,107	188,247	1,429,893	44,724	128,214	13,241	20,511	79,035	14,490	18,676	2,732
$8,000 under $9,000	245,323	2,091,025	223,183	1,865,600	46,153	87,404	16,314	60,799	93,041	77,222	102,790	12,095
$9,000 under $10,000	259,443	2,461,736	232,470	2,160,786	51,549	211,599	17,457	15,303	104,007	74,048	227,215	59,694
$10,000 under $11,000	241,806	2,526,808	234,438	2,514,990	49,475	81,322	16,569	—10,998	79,933	—58,506	220,072	102,338
$11,000 under $12,000	204,696	2,351,681	191,686	2,146,906	54,717	191,095	18,815	14,934	95,628	—1,254	185,020	103,832
$12,000 under $13,000	298,728	3,733,418	286,443	3,503,273	63,477	204,839	16,562	22,219	147,781	3,087	284,348	206,298
$13,000 under $14,000	271,822	3,662,798	260,780	3,490,981	50,973	183,402	17,971	4,145	118,944	—15,730	262,292	231,352
$14,000 under $15,000	317,471	4,598,924	304,411	4,360,362	64,171	198,137	24,464	45,821	163,724	—5,396	307,578	325,144
$15,000 under $16,000	265,880	4,140,166	256,516	3,992,339	61,121	113,610	21,610	—291	158,797	34,509	261,289	314,717
$16,000 under $17,000	277,237	4,570,719	266,338	4,322,506	75,773	222,958	20,912	—11,587	160,892	36,842	269,259	356,460
$17,000 under $18,000	303,014	5,305,964	291,346	4,959,815	63,060	268,308	17,116	36,373	189,117	41,468	296,098	452,230
$18,000 under $19,000	303,546	5,609,593	291,730	5,253,491	59,330	266,960	25,139	53,618	203,166	35,526	297,064	510,019
$19,000 under $20,000	344,197	6,717,269	334,404	6,328,438	66,356	274,250	21,927	44,446	237,409	70,135	337,466	641,745
$20,000 under $25,000	1,847,842	41,600,264	1,803,328	39,742,929	371,612	1,556,100	141,771	152,855	1,388,793	148,380	1,831,134	4,519,456
$25,000 under $30,000	1,568,571	42,956,165	1,539,285	40,827,498	289,866	1,313,129	161,455	176,568	1,290,628	638,971	1,560,481	5,374,819
$30,000 under $40,000	1,944,593	67,016,072	1,897,348	62,624,887	373,299	2,583,619	283,826	379,596	1,751,421	1,427,970	1,934,395	9,926,560
$40,000 under $50,000	751,451	33,163,465	727,728	30,205,550	218,157	1,871,869	162,699	214,230	705,967	871,817	749,257	5,818,105
$50,000 under $75,000	469,199	27,561,514	437,513	22,862,101	190,874	2,870,402	186,132	519,413	459,291	1,309,599	467,120	5,764,287
$75,000 under $100,000	125,780	10,755,633	112,332	8,098,732	76,127	1,594,928	64,181	329,349	125,099	732,624	125,267	2,749,852
$100,000 under $200,000	93,548	12,339,383	82,243	8,655,902	63,595	1,892,081	59,931	628,469	93,037	1,162,932	93,239	3,912,017
$200,000 under $500,000	17,475	4,934,356	15,448	2,955,867	14,127	533,781	13,886	633,396	17,405	811,312	17,449	1,903,893
$500,000 under $1,000,000	1,820	1,202,826	1,574	546,382	1,585	78,469	1,623	289,704	1,818	288,271	1,819	522,787
$1,000,000 or more	592	1,198,579	510	351,315	551	104,804	561	436,750	591	305,710	592	564,581
All returns, summary:												
Under $5,000	549,083	—1,108,409	447,591	2,057,710	187,217	—2,455,979	64,809	269,897	186,186	—980,037	1,608	11,712
$5,000 under $10,000	1,096,527	8,447,760	981,297	7,563,365	232,747	471,483	67,890	104,951	385,140	307,960	352,769	74,795
$10,000 under $15,000	1,334,523	16,873,629	1,277,758	16,016,512	282,813	858,794	94,381	76,121	606,010	—77,799	1,259,310	968,963
$15,000 under $20,000	1,493,874	26,343,712	1,440,334	24,856,589	325,640	1,146,086	106,704	122,558	949,381	218,479	1,461,176	2,275,172
$20,000 or more	6,820,871	242,728,258	6,617,309	216,871,161	1,599,793	14,399,181	1,076,065	3,760,330	5,834,050	7,697,586	6,780,753	41,056,358

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness: Five											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
Total	**5,508,830**	**145,211,497**	**5,237,057**	**131,783,481**	**1,303,889**	**7,929,381**	**645,173**	**2,319,575**	**3,624,425**	**3,179,060**	**4,658,199**	**21,550,645**
No adjusted gross income	44,284	—1,668,414	20,897	289,646	40,944	—1,451,484	16,430	145,480	31,993	—652,057	**787	**13,817
$1 under $1,000	30,520	15,428	27,528	31,772	4,560	—10,908	*1,689	*98	6,012	—5,534	—	—
$1,000 under $2,000	43,589	64,200	40,788	95,466	7,025	—16,698	*4,464	*—6,235	7,248	—8,332	**	**
$2,000 under $3,000	54,933	136,040	45,065	122,319	9,010	—4,271	3,976	8,633	11,861	9,359	*11	*5
$3,000 under $4,000	61,610	222,108	55,328	221,566	15,117	9,503	4,002	8,670	10,155	—17,631	*123	*385
$4,000 under $5,000	60,420	268,170	52,520	261,897	17,239	—8,263	3,400	2,862	13,339	11,673	*18	*44
$5,000 under $6,000	90,114	495,907	78,331	479,363	28,551	37,556	5,553	11,684	17,822	—32,695	**318	**83
$6,000 under $7,000	86,899	570,352	75,510	520,292	23,108	50,847	5,985	3,836	22,492	—4,623	**	**
$7,000 under $8,000	140,249	1,048,141	131,339	1,003,882	28,329	50,331	4,746	26,482	28,238	—32,555	*51	*11
$8,000 under $9,000	113,492	964,586	105,956	913,425	23,607	92,438	2,429	2,315	28,392	—43,593	11,083	1,309
$9,000 under $10,000	130,925	1,251,636	124,699	1,110,281	23,937	79,127	4,790	961	54,352	61,268	103,908	14,088
$10,000 under $11,000	116,623	1,225,862	105,879	1,123,794	32,459	73,840	11,029	11,948	39,307	16,280	98,111	29,433
$11,000 under $12,000	126,985	1,465,959	119,654	1,357,084	26,989	102,589	10,023	3,802	47,850	2,485	113,736	48,281
$12,000 under $13,000	131,992	1,645,157	126,275	1,567,678	25,959	70,625	7,770	4,515	58,684	2,340	123,536	68,184
$13,000 under $14,000	134,925	1,822,381	128,235	1,694,199	31,472	142,122	7,351	13,221	60,270	—27,161	126,127	91,525
$14,000 under $15,000	131,489	1,903,733	124,560	1,811,589	17,767	110,295	4,537	9,712	59,075	—27,863	122,934	108,810
$15,000 under $16,000	154,354	2,396,248	149,778	2,360,456	33,766	17,600	8,322	3,922	70,399	14,271	151,116	158,092
$16,000 under $17,000	138,560	2,281,121	128,979	2,119,355	40,922	159,241	14,566	26,504	81,984	—23,980	130,542	148,990
$17,000 under $18,000	148,158	2,590,879	144,704	2,503,415	24,265	109,552	7,539	2,473	76,644	—24,560	144,637	200,103
$18,000 under $19,000	173,849	3,221,733	170,124	3,110,001	31,316	114,675	7,443	12,858	98,583	—15,801	172,014	269,748
$19,000 under $20,000	189,314	3,687,201	182,755	3,374,130	45,771	242,670	14,642	37,887	113,728	32,514	181,306	303,212
$20,000 under $25,000	822,625	18,545,223	796,698	17,303,428	160,560	834,256	62,318	95,507	586,046	312,033	809,710	1,789,601
$25,000 under $30,000	691,979	18,964,484	677,568	18,066,799	133,657	671,918	47,851	32,785	552,114	192,982	687,334	2,223,547
$30,000 under $40,000	979,170	33,764,420	959,511	31,587,106	189,924	1,344,933	133,889	184,060	862,538	648,321	973,997	4,671,151
$40,000 under $50,000	310,372	13,724,657	296,178	12,403,228	83,921	828,151	65,558	95,026	290,991	398,252	308,485	2,245,422
$50,000 under $75,000	248,177	14,752,838	231,437	12,393,459	104,013	1,643,133	93,782	249,728	242,584	466,518	246,111	2,953,268
$75,000 under $100,000	77,020	6,590,553	68,944	4,840,229	44,654	1,184,948	41,252	175,843	76,021	389,534	76,429	1,648,542
$100,000 under $200,000	62,121	8,290,248	55,783	6,304,711	43,653	1,016,556	38,919	308,888	61,938	660,093	62,013	2,577,498
$200,000 under $500,000	12,237	3,418,352	10,707	2,211,303	10,028	344,091	9,530	360,741	12,223	502,217	12,218	1,278,568
$500,000 under $1,000,000	1,173	777,671	1,005	355,634	1,026	50,407	1,038	188,498	1,170	183,132	1,172	334,782
$1,000,000 or more	372	774,623	322	245,974	340	39,602	350	296,872	372	192,175	372	372,148
All returns, summary												
Under $5,000	295,656	—962,469	242,126	1,022,666	93,895	—1,482,120	33,961	159,508	80,608	—662,522	939	14,250
$5,000 under $10,000	561,679	4,330,622	515,835	4,027,243	127,532	310,299	23,503	45,278	151,296	—52,197	115,360	15,491
$10,000 under $15,000	642,014	8,063,091	604,603	7,554,344	134,646	499,471	40,710	43,197	265,186	—33,920	584,444	346,234
$15,000 under $20,000	804,235	14,177,182	776,340	13,467,357	176,040	643,738	52,512	83,644	441,338	—17,556	779,615	1,080,144
$20,000 or more	3,205,246	119,603,070	3,098,153	105,711,872	771,776	7,957,995	494,487	1,987,948	2,685,997	3,945,256	3,177,841	20,094,526

Footnote(s) at end of table

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness. Six or more												
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	**3,440,444**	**22,742,306**	**85,785,176**	**3,256,523**	**78,084,559**	**732,700**	**4,476,538**	**357,282**	**1,636,937**	**1,930,750**	**1,587,141**	**2,746,763**	**11,449,349**
No adjusted gross income	39,567	261,569	—1,143,556	15,961	203,687	37,301	—1,085,862	14,377	148,015	28,844	—409,397	885	7,974
$1 under $1,000	13,769	93,972	6,085	11,636	26,765	2,915	—19,227	*1,041	*2,278	2,159	—3,731	—	—
$1,000 under $2,000	19,140	125,630	28,477	17,716	41,548	4,337	—11,247	*288	*2,151	6,502	—3,974	*24	*34
$2,000 under $3,000	42,830	297,773	112,073	36,493	100,548	4,175	—7,933	*607	*3,293	9,381	16,165	*406	*643
$3,000 under $4,000	27,460	176,648	98,228	22,498	86,873	9,989	10,957	3,661	6,117	6,830	—5,720	*109	*773
$4,000 under $5,000	61,791	406,658	280,860	54,181	250,849	13,704	32,538	3,429	1,337	13,646	—3,865	—	—
$5,000 under $6,000	55,979	383,241	305,548	48,225	288,064	13,837	46,214	4,065	9,136	6,884	—37,866	*16	*85
$6,000 under $7,000	74,665	493,717	485,076	68,102	445,723	10,408	48,733	1,893	—715	10,211	—8,665	—	—
$7,000 under $8,000	75,448	505,931	563,034	73,646	548,323	9,353	13,027	1,662	452	6,619	1,232	*1,977	*259
$8,000 under $9,000	89,668	593,144	767,802	84,251	689,817	15,978	53,359	5,297	14,712	18,879	9,915	*4,255	*658
$9,000 under $10,000	97,665	649,507	924,415	95,379	886,242	11,178	32,761	4,561	2,522	32,069	2,889	22,430	1,660
$10,000 under $11,000	86,954	603,088	908,922	81,998	860,965	14,505	73,394	2,140	5,526	20,028	—30,962	49,385	7,989
$11,000 under $12,000	103,019	686,841	1,181,748	98,253	1,127,836	14,193	43,758	4,816	5,839	24,180	4,315	85,397	20,284
$12,000 under $13,000	99,472	661,551	1,241,255	95,429	1,174,958	17,806	62,612	4,643	19,040	28,337	—15,356	84,329	26,026
$13,000 under $14,000	102,968	679,246	1,392,091	96,469	1,293,461	15,954	94,755	2,703	2,217	33,089	1,658	88,201	44,327
$14,000 under $15,000	117,891	779,506	1,704,689	112,743	1,628,432	19,090	78,495	9,408	14,525	45,837	—16,763	112,175	70,556
$15,000 under $16,000	86,642	570,335	1,339,655	83,176	1,262,592	19,638	46,416	5,772	996	32,731	29,650	82,894	62,879
$16,000 under $17,000	98,273	663,877	1,623,091	95,029	1,529,267	14,529	80,530	8,486	8,829	29,617	4,465	95,169	91,367
$17,000 under $18,000	110,435	736,822	1,926,209	105,768	1,827,702	21,058	75,609	7,353	9,889	56,056	13,009	106,036	111,937
$18,000 under $19,000	117,383	779,224	2,169,780	114,014	2,026,205	18,904	119,803	3,479	4,523	49,927	19,249	114,191	144,693
$19,000 under $20,000	123,100	831,487	2,398,944	119,778	2,284,702	21,603	99,033	7,788	9,357	63,270	5,851	120,149	164,987
$20,000 under $25,000	498,073	3,290,092	11,222,240	482,436	10,619,226	85,685	448,922	28,848	56,698	306,682	97,393	491,516	928,904
$25,000 under $30,000	391,072	2,588,967	10,736,461	381,998	10,196,168	70,237	369,479	25,714	19,815	292,782	150,999	387,382	1,102,010
$30,000 under $40,000	480,625	3,105,982	16,518,112	467,575	15,375,739	94,193	759,173	68,806	124,923	399,346	258,277	476,021	2,061,228
$40,000 under $50,000	202,338	1,318,043	8,931,120	190,948	8,020,725	55,616	670,011	39,462	55,984	188,381	184,400	201,027	1,359,146
$50,000 under $75,000	134,660	872,290	7,945,650	123,537	6,542,620	59,045	925,238	45,794	191,288	130,515	286,505	133,450	1,514,628
$75,000 under $100,000	39,962	261,588	3,410,989	35,771	2,738,093	22,079	454,877	18,975	104,603	38,676	113,416	39,794	801,598
$100,000 under $200,000	40,400	265,057	5,335,354	35,464	4,045,372	27,891	699,243	24,793	267,836	40,120	322,903	40,362	1,605,920
$200,000 under $500,000	8,054	52,965	2,221,490	7,056	1,499,932	6,486	199,866	6,402	200,139	8,014	321,552	8,042	807,733
$500,000 under $1,000,000	864	5,736	571,249	758	291,727	754	19,448	759	129,340	861	130,734	864	238,444
$1,000,000 or more	277	1,819	578,087	235	170,397	259	42,554	260	216,272	277	148,864	277	272,607
All returns, summary:													
Under $5,000	204,557	1,362,250	—617,834	158,485	710,270	72,421	—1,080,774	23,403	163,192	67,362	—410,521	1,424	9,424
$5,000 under $10,000	393,425	2,625,540	3,045,875	369,603	2,858,169	60,754	194,094	17,478	26,107	74,662	—32,495	28,678	2,662
$10,000 under $15,000	510,304	3,410,232	6,428,705	484,892	6,085,653	81,548	353,015	23,710	47,147	151,471	—57,109	419,487	169,182
$15,000 under $20,000	535,833	3,581,745	9,457,679	517,765	8,930,469	95,732	421,391	32,878	33,594	231,601	72,225	518,439	575,863
$20,000 or more	1,796,325	11,762,539	67,470,750	1,725,778	59,499,999	422,245	4,588,812	259,813	1,366,898	1,405,654	2,015,041	1,778,735	10,692,217

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers.

[1]Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss

[2]Consists of gain less loss from sales of capital assets, and gain less loss from sales of property *other* than capital assets

[3]Consists of dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss, less statutory adjustments

NOTE: Detail may not add to total because of rounding

Table 2.4—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Type of exemption	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives			Returns of heads of households	Returns of surviving spouses	Returns of single persons
			Total	Spouse filing	Spouse not filing			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns								
Total returns	**93,902,469**	**45,243,211**	**1,699,165**	**1,628,780**	**70,385**	**7,691,103**	**125,646**	**39,143,344**
Returns with exemptions for:								
Age 65 or over	8,994,420	5,129,414	100,432	96,683	*3,749	136,285	*2,898	3,625,391
Blindness	182,404	104,726	*2,192	*1,657	*535	*3,356	—	72,130
Dependents:								
Total	37,702,895	28,322,683	543,381	518,652	24,729	7,103,175	125,646	1,608,010
Children at home	35,486,686	27,599,109	477,159	452,430	24,729	6,523,081	125,646	761,691
Children away from home	1,414,527	646,497	48,180	48,180	—	125,680	*519	593,651
Parents	1,495,502	839,965	6,810	6,810	—	518,965	†	129,761
Other	1,206,442	591,674	29,240	29,240	—	417,452	*3,450	164,626
Returns with exemptions for other than age or blindness, total	**93,902,469**	**45,243,211**	**1,699,165**	**1,628,780**	**70,385**	**7,691,103**	**125,646**	**39,143,344**
One	39,233,390	—	1,110,128	1,110,128	—	587,928	—	37,535,334
Two	22,081,347	16,920,528	315,491	269,835	45,656	3,791,053	60,471	993,804
Three	12,343,580	9,709,421	178,969	171,479	7,490	1,947,254	38,002	469,934
Four	11,294,878	10,318,459	54,318	48,444	*5,874	810,588	16,053	95,460
Five	5,508,830	5,085,931	23,809	20,386	*3,423	353,541	8,872	36,677
Six or more	3,440,444	3,208,872	16,450	8,508	*7,942	200,739	*2,248	12,135
Number of exemptions								
Total exemptions	**227,925,098**	**158,991,734**	**2,821,809**	**2,610,681**	**211,128**	**20,479,330**	**360,294**	**45,271,931**
Exemptions for taxpayers (and spouse)	139,216,722	90,486,422	1,769,550	1,628,780	140,770	7,691,760	125,646	39,143,344
Exemptions for age 65 or over	11,847,168	7,979,380	103,214	96,683	6,531	136,285	2,898	3,625,391
Exemptions for blindness	185,138	107,460	2,192	1,657	535	3,356	—	72,130
Exemptions for dependents:								
Total	76,676,070	60,418,472	946,853	883,561	63,292	12,647,929	231,750	2,431,066
Children at home	71,217,332	57,679,945	823,742	760,450	63,292	11,344,133	227,780	1,141,732
Children away from home	2,190,345	1,003,487	75,254	75,254	—	195,779	519	915,306
Parents	1,669,234	947,462	10,626	10,626	—	559,648	†	151,497
Other	1,599,159	787,578	37,231	37,231	—	548,369	3,450	222,531
Other than age or blindness, total	**215,892,792**	**150,904,894**	**2,716,403**	**2,512,341**	**204,062**	**20,339,689**	**357,396**	**41,574,410**
One	39,233,390	—	1,110,128	1,110,128	—	587,928	—	37,535,334
Two:								
Taxpayer (and spouse)	39,047,531	33,841,056	361,147	269,835	91,312	3,791,053	60,471	993,804
Dependents	5,115,163	—	269,835	269,835	—	3,791,053	60,471	993,804
Three:								
Taxpayer (and spouse)	22,060,515	19,418,842	186,459	171,479	14,980	1,947,278	38,002	469,934
Dependents	14,970,225	9,709,421	350,448	342,958	7,490	3,894,484	76,004	939,868
Four:								
Taxpayer (and spouse)	21,619,844	20,636,918	60,192	48,444	11,748	811,221	16,053	95,460
Dependents	23,559,668	20,636,918	157,080	145,332	11,748	2,431,131	48,159	286,380
Five:								
Taxpayer (and spouse)	10,598,184	10,171,862	27,232	20,386	6,846	353,541	8,872	36,677
Dependents	16,945,966	15,257,793	91,813	81,544	10,269	1,414,164	35,488	146,708
Six or more:								
Taxpayer (and spouse)	6,657,258	6,417,744	24,392	8,508	15,884	200,739	2,248	12,135
Dependents	16,085,048	14,814,340	77,677	43,892	33,785	1,117,097	11,628	64,306

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**8,994,420**	**154,938,400**	**26,721,322**	**11,847,168**	**3,560,113**	**38,904,251**	**1,561,073**	**7,119,780**	**2,300,080**	**8,298,475**	**152,120**	**143,758**
No adjusted gross income	60,098	—1,063,984	183,199	79,988	8,918	88,540	43,597	—976,720	18,858	150,787	6,018	—46,070
$1 under $1,000	133,474	67,312	361,279	164,514	41,683	22,919	35,519	—4,207	10,228	—1,932	*2,135	*35
$1,000 under $2,000	153,155	233,960	431,407	196,940	59,790	96,259	43,857	9,165	12,708	11,986	*711	*44
$2,000 under $3,000	222,689	556,219	629,507	283,412	97,950	208,130	48,200	30,712	18,192	—5,297	*294	*1,728
$3,000 under $4,000	355,539	1,259,136	974,742	451,484	141,049	403,263	57,312	—842	32,777	21,265	*1,432	*802
$4,000 under $5,000	535,918	2,428,369	1,392,028	639,907	208,594	719,372	59,093	69,435	71,217	32,682	*5,716	*9,372
$5,000 under $6,000	603,568	3,316,449	1,596,565	723,555	210,292	830,579	57,609	85,000	54,223	17,775	*2,145	*3,370
$6,000 under $7,000	607,302	3,949,144	1,671,360	752,058	192,110	858,373	65,910	35,293	101,123	100,281	*6,352	*4,986
$7,000 under $8,000	558,730	4,201,093	1,617,487	728,835	192,618	879,814	66,864	99,548	88,480	39,801	*6,319	*569
$8,000 under $9,000	510,984	4,331,245	1,521,529	683,168	157,644	758,599	64,562	115,676	74,577	74,969	*9,971	*3,063
$9,000 under $10,000	439,637	4,175,618	1,281,333	584,801	143,698	792,896	44,796	115,727	93,386	40,205	*3,147	*3,938
$10,000 under $11,000	441,751	4,646,858	1,297,588	590,582	178,569	1,053,059	49,517	85,230	71,795	52,879	*6,796	*2,673
$11,000 under $12,000	397,498	4,563,785	1,210,406	532,561	156,890	1,128,956	48,398	66,297	96,680	90,615	5,743	5,041
$12,000 under $13,000	321,677	4,022,701	949,604	423,148	120,615	850,207	50,806	88,937	73,181	90,414	*6,298	*7,792
$13,000 under $14,000	340,765	4,601,973	1,040,996	450,444	140,484	1,118,374	47,234	105,644	82,942	157,630	*5,469	*9,392
$14,000 under $15,000	245,378	3,557,522	745,016	328,236	94,879	890,146	39,192	47,157	70,082	70,390	—	—
$15,000 under $16,000	258,162	3,999,670	828,358	360,444	116,440	1,095,483	31,032	75,099	71,572	167,753	8,586	437
$16,000 under $17,000	197,412	3,250,040	603,334	261,776	76,176	798,498	27,908	80,660	58,043	100,640	*2,848	*6,667
$17,000 under $18,000	197,670	3,452,176	606,134	266,977	78,358	904,661	26,168	71,541	47,225	132,848	*1,638	*2,251
$18,000 under $19,000	153,550	2,839,432	465,692	202,402	71,948	949,738	25,982	75,499	43,623	53,265	*3,063	*5,741
$19,000 under $20,000	177,112	3,453,206	555,432	239,198	78,169	845,190	26,220	113,404	53,032	122,829	*438	*5,909
$20,000 under $25,000	618,409	13,799,246	1,948,310	851,968	264,324	3,663,765	130,417	463,577	245,809	451,344	14,752	28,078
$25,000 under $30,000	407,834	11,165,006	1,323,355	565,842	199,031	3,593,836	84,185	384,854	163,223	322,077	7,677	22,590
$30,000 under $40,000	443,017	15,105,334	1,407,859	597,078	211,039	4,128,186	118,704	905,750	221,238	532,350	14,540	35,226
$40,000 under $50,000	199,213	8,866,573	679,986	284,916	112,782	2,883,070	63,607	678,156	112,994	347,139	7,364	9,584
$50,000 under $75,000	224,496	13,485,723	747,565	322,669	102,580	2,958,974	92,967	1,183,806	158,070	918,847	10,245	7,629
$75,000 under $100,000	77,699	6,724,386	267,697	115,695	39,650	1,508,679	44,127	839,017	61,310	575,746	4,607	9,298
$100,000 under $200,000	82,187	11,012,222	281,364	120,334	46,041	2,644,818	47,511	1,261,980	67,499	1,020,963	4,780	7,156
$200,000 under $500,000	24,041	6,951,113	83,821	36,336	14,443	1,587,592	15,754	559,048	21,041	1,004,234	2,178	16,101
$500,000 under $1,000,000	3,828	2,584,497	13,091	5,623	2,365	415,387	2,825	185,654	3,486	524,657	532	3,116
$1,000,000 or more	1,567	3,402,373	5,278	2,277	984	226,888	1,200	269,680	1,466	1,079,333	326	6,548
Taxable returns, total	**7,018,911**	**147,045,185**	**20,581,644**	**9,112,680**	**2,767,684**	**36,320,172**	**1,146,770**	**7,726,882**	**2,035,630**	**8,101,236**	**121,662**	**176,430**
No adjusted gross income	843	—80,943	2,874	1,106	**504	**25,489	**838	**—183,925	757	90,388	214	3,162
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*58	*85	*174	*59	**	**	**	**	*58	*3,774	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	*824	*3,126	*1,648	*824	—	—	*824	*2,176	—	—	—	—
$4,000 under $5,000	232,427	1,077,696	464,854	232,427	78,079	289,552	8,605	18,754	19,665	10,229	*2,197	*8,032
$5,000 under $6,000	326,770	1,790,579	660,381	327,120	68,542	276,284	16,214	25,625	24,867	6,611	—	—
$6,000 under $7,000	373,745	2,443,306	822,484	373,797	98,742	441,250	25,809	33,122	59,165	61,559	*187	*346
$7,000 under $8,000	439,190	3,324,012	1,167,729	527,515	150,794	732,926	41,121	48,411	67,623	38,771	*1,594	*—1,699
$8,000 under $9,000	473,220	4,015,668	1,373,890	617,888	137,429	696,776	58,392	99,411	66,665	70,910	*9,971	*—3,063
$9,000 under $10,000	415,419	3,946,729	1,203,391	549,651	140,437	775,321	40,689	91,535	92,927	40,068	*2,415	*5,896
$10,000 under $11,000	425,999	4,483,258	1,257,195	571,480	176,961	1,039,852	46,973	87,979	66,856	48,837	*6,523	*—3,112
$11,000 under $12,000	393,672	4,520,322	1,197,663	528,271	156,427	1,127,186	47,009	64,008	95,386	87,910	5,280	4,709
$12,000 under $13,000	314,799	3,935,888	924,344	412,476	119,781	848,567	47,757	91,163	70,509	87,072	*4,754	*6,037
$13,000 under $14,000	331,612	4,477,940	1,011,955	438,846	138,631	1,090,493	43,370	92,173	80,369	149,859	*5,469	*9,392
$14,000 under $15,000	240,796	3,490,992	726,911	319,523	92,738	879,441	36,600	39,137	69,679	69,877	—	—
$15,000 under $16,000	253,969	3,934,335	811,189	352,887	114,764	1,074,253	30,619	71,387	69,907	172,139	*8,563	*415
$16,000 under $17,000	195,600	3,220,008	597,131	259,201	75,081	771,774	26,841	76,249	57,628	97,033	*2,838	*—5,262
$17,000 under $18,000	197,586	3,450,706	605,882	266,893	78,274	903,450	26,084	71,391	47,188	132,922	*1,638	*—2,251
$18,000 under $19,000	153,550	2,839,432	465,692	202,402	71,948	949,738	25,982	75,499	43,623	53,265	*3,063	*5,741
$19,000 under $20,000	176,842	3,448,027	554,606	238,912	77,899	844,248	25,950	123,822	52,778	121,623	*438	*5,909
$20,000 under $25,000	613,898	13,696,830	1,935,672	847,028	263,226	3,624,084	127,983	518,421	241,752	448,088	14,751	28,073
$25,000 under $30,000	406,177	11,118,118	1,319,954	564,164	199,019	3,593,296	84,119	385,278	163,157	322,062	7,656	22,338
$30,000 under $40,000	441,857	15,066,052	1,405,496	595,916	209,880	4,125,137	118,665	906,893	220,114	528,761	14,540	35,226
$40,000 under $50,000	197,902	8,813,572	676,905	283,605	112,764	2,881,293	62,296	677,770	112,994	347,139	6,968	7,367
$50,000 under $75,000	223,078	13,395,174	742,974	320,677	102,363	2,950,618	92,690	1,193,082	157,200	908,165	10,185	7,616
$75,000 under $100,000	77,652	6,720,506	267,603	115,648	39,650	1,508,679	44,080	842,326	61,287	575,706	4,607	9,298
$100,000 under $200,000	82,012	10,989,878	280,928	120,158	45,969	2,643,106	47,497	1,263,026	67,498	1,020,962	4,778	7,154
$200,000 under $500,000	**27,851	**9,530,056	**96,856	**41,935	**16,801	**2,002,663	**18,566	**745,309	**25,978	**2,607,506	**3,033	**25,105
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	1,563	3,393,834	5,263	2,271	981	224,699	1,197	266,861	**	**	**	**
Total nontaxable returns	**1,975,509**	**7,893,215**	**6,139,678**	**2,734,488**	**792,429**	**2,584,080**	**414,303**	**—607,102**	**264,450**	**197,238**	**30,458**	**—32,672**
All returns, summary												
Under $5,000	1,460,873	3,481,012	3,972,162	1,816,245	557,984	1,538,484	287,578	—872,457	163,980	209,490	16,306	—34,090
$5,000 under $10,000	2,720,281	19,973,550	7,688,274	3,472,417	896,362	4,120,261	299,741	451,244	411,789	273,031	27,934	9,800
$10,000 under $15,000	1,747,069	21,392,840	5,243,610	2,324,971	691,437	5,040,742	235,147	393,265	394,680	461,928	24,306	19,553
$15,000 under $20,000	983,906	16,994,524	3,058,950	1,330,797	421,091	4,593,570	137,310	416,204	273,495	577,335	16,573	3,169
$20,000 or more	2,082,291	93,096,474	6,758,326	2,902,738	993,239	23,611,195	601,297	6,731,524	1,056,136	6,776,690	67,001	145,326

Footnotes(s) at end of table

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Domestic and foreign dividends received				Interest received		Pensions and annuities				Rent net income less loss		Royalty net income less loss	
	Total		In adjusted gross income				Total		In adjusted gross income					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**3,801,764**	**20,146,506**	**3,292,281**	**19,660,826**	**8,117,942**	**47,945,320**	**4,452,092**	**26,311,536**	**4,376,554**	**24,757,236**	**1,704,519**	**5,336,104**	**282,714**	**1,831,614**
No adjusted gross income	9,464	64,765	7,605	63,664	39,743	159,428	13,392	41,272	13,001	31,558	27,348	—75,806	3,036	9,526
$1 under $1,000	14,220	5,571	10,687	4,316	81,270	45,125	18,192	52,169	15,901	15,322	14,688	—9,215	*2,092	*198
$1,000 under $2,000	25,995	14,484	20,646	12,081	102,997	122,172	33,905	32,677	32,041	24,572	18,028	14,417	*2,677	*502
$2,000 under $3,000	35,324	16,937	27,957	13,614	161,679	196,767	63,261	123,178	57,849	92,490	28,666	14,026	*2,023	*646
$3,000 under $4,000	57,560	62,224	47,930	56,768	296,398	530,018	122,994	287,915	113,190	229,648	65,103	15,966	*6,081	*3,632
$4,000 under $5,000	130,183	121,638	110,030	108,418	433,587	966,716	213,860	559,347	208,983	506,881	77,000	—27,777	11,217	14,041
$5,000 under $6,000	169,388	149,626	131,710	132,786	517,946	1,356,981	265,799	826,927	262,278	779,019	87,355	102,892	*6,144	*1,270
$6,000 under $7,000	194,795	254,527	165,144	233,413	534,435	1,601,867	307,147	1,042,858	304,635	986,835	99,155	126,969	*8,053	*13,943
$7,000 under $8,000	198,105	242,811	159,915	221,177	500,868	1,611,092	331,378	1,410,803	328,838	1,283,787	80,587	98,554	8,072	10,201
$8,000 under $9,000	177,552	224,233	149,476	203,676	471,646	1,671,496	302,259	1,367,428	301,001	1,319,140	71,909	161,638	*7,748	*21,805
$9,000 under $10,000	186,136	303,290	162,126	282,261	409,599	1,666,736	242,685	1,156,058	238,574	1,130,870	78,129	147,333	*12,671	*14,875
$10,000 under $11,000	165,529	327,643	132,404	308,704	407,067	1,723,187	277,500	1,327,181	273,768	1,239,617	67,338	178,128	*9,672	*19,494
$11,000 under $12,000	172,996	341,037	150,026	319,358	366,238	1,596,108	213,567	1,176,174	213,567	1,143,339	65,051	184,683	7,767	15,684
$12,000 under $13,000	123,364	233,808	107,996	218,072	303,685	1,539,568	181,582	1,078,582	177,806	1,027,124	67,024	185,966	8,650	17,044
$13,000 under $14,000	149,627	307,229	130,141	289,420	314,015	1,699,950	187,920	1,173,584	187,619	1,096,786	57,450	120,458	9,307	9,178
$14,000 under $15,000	106,211	201,237	93,881	188,106	220,535	1,382,225	132,186	840,304	130,078	815,252	42,373	131,282	*7,891	*22,227
$15,000 under $16,000	118,654	301,368	107,179	285,430	236,062	1,220,026	157,634	1,063,077	154,905	1,017,943	44,948	98,889	*5,578	*29,758
$16,000 under $17,000	94,165	200,316	77,152	189,429	187,188	1,177,672	114,641	815,322	114,232	770,614	36,814	126,543	*7,947	*13,046
$17,000 under $18,000	94,586	224,810	80,126	211,642	187,514	1,302,335	110,046	726,717	108,298	709,417	27,064	104,928	*2,942	*8,791
$18,000 under $19,000	70,845	188,949	58,019	178,758	148,303	903,856	88,750	629,906	86,015	602,331	31,408	74,173	*4,423	*22,841
$19,000 under $20,000	87,191	227,098	75,761	215,090	171,124	1,181,810	109,653	783,946	109,415	757,095	42,060	159,628	*2,043	*203
$20,000 under $25,000	367,250	1,279,958	326,774	1,228,476	598,433	4,716,800	328,857	2,770,870	320,335	2,549,512	128,760	409,819	34,339	161,385
$25,000 under $30,000	233,650	876,892	203,726	844,261	397,513	3,569,429	186,817	1,944,193	184,503	1,864,225	106,534	439,733	18,937	101,656
$30,000 under $40,000	310,011	2,422,460	275,761	2,378,391	426,024	4,364,158	212,043	1,947,030	207,337	1,873,978	126,571	450,234	29,146	188,946
$40,000 under $50,000	151,745	1,164,034	137,710	1,140,697	194,347	2,245,551	87,556	1,003,619	86,167	965,761	60,086	276,412	20,837	174,758
$50,000 under $75,000	184,181	2,495,519	173,215	2,466,846	222,343	3,813,388	90,821	1,204,234	89,267	1,136,269	75,496	613,771	17,856	201,570
$75,000 under $100,000	70,236	1,368,793	69,035	1,357,446	77,516	1,643,927	25,617	302,466	25,484	290,814	30,493	343,378	7,815	74,014
$100,000 under $200,000	75,228	2,507,050	72,925	2,494,934	80,847	2,168,992	24,064	432,749	23,652	353,412	33,876	538,758	11,628	253,910
$200,000 under $500,000	22,374	1,973,107	22,073	1,969,368	23,698	1,069,788	6,504	145,403	6,371	106,904	10,607	240,891	4,644	200,209
$500,000 under $1,000,000	3,668	867,736	3,630	867,122	3,769	327,007	1,078	30,976	1,066	25,570	1,815	51,055	1,023	101,161
$1,000,000 or more	1,531	1,177,356	1,521	1,177,104	1,553	371,142	384	14,568	378	11,151	783	38,378	455	125,099
Taxable returns, total	**3,375,047**	**19,542,011**	**2,967,104**	**19,104,546**	**6,574,102**	**44,548,945**	**3,679,493**	**23,942,937**	**3,636,184**	**22,680,580**	**1,359,802**	**5,249,926**	**245,363**	**1,748,420**
No adjusted gross income	629	21,592	600	21,501	833	40,724	**171	**1,777	**171	**1,610	335	—9,521	248	5,100
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*58	*393	*57	*382	*57	*833	**	**	**	**	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	*334	*950	—	—	—	—	—	—	—	—
$4,000 under $5,000	66,810	61,860	59,982	56,124	197,627	457,669	86,116	217,195	85,570	208,634	20,748	15,475	*2,067	*482
$5,000 under $6,000	110,736	121,302	98,873	111,393	294,147	866,368	141,804	427,005	141,804	411,379	53,668	89,751	*1,931	*58
$6,000 under $7,000	120,550	157,044	107,256	145,501	339,144	1,026,420	188,556	655,127	186,549	616,032	54,592	94,222	*6,610	*11,741
$7,000 under $8,000	160,968	198,471	137,999	181,324	398,159	1,297,428	251,363	1,101,281	250,890	992,206	53,612	62,126	*5,855	*9,760
$8,000 under $9,000	160,483	209,745	132,882	192,091	439,229	1,564,285	275,789	1,259,585	274,531	1,219,508	65,528	150,080	*6,833	*17,787
$9,000 under $10,000	184,306	296,361	160,296	275,547	389,908	1,588,662	229,130	1,058,184	225,019	1,033,687	73,160	139,849	*12,140	*14,849
$10,000 under $11,000	158,090	300,985	125,400	282,819	391,335	1,655,486	265,862	1,254,891	264,172	1,192,153	64,158	171,485	*9,251	*18,526
$11,000 under $12,000	171,752	335,849	148,782	314,336	362,412	1,577,086	211,082	1,162,822	211,082	1,129,987	65,019	185,523	7,767	15,684
$12,000 under $13,000	119,812	223,904	104,446	208,644	296,809	1,508,040	178,084	1,056,012	174,308	1,007,301	64,863	185,100	8,273	17,041
$13,000 under $14,000	143,846	303,635	126,161	285,880	306,569	1,658,767	185,488	1,158,805	185,187	1,082,951	53,510	106,576	9,258	9,443
$14,000 under $15,000	103,813	197,833	91,483	184,925	215,953	1,366,131	128,055	811,234	125,947	786,182	40,022	127,264	*7,891	*22,227
$15,000 under $16,000	116,550	285,394	105,075	269,832	231,869	1,215,285	153,854	1,040,063	151,125	994,929	42,859	97,186	*5,578	*29,758
$16,000 under $17,000	93,409	197,524	76,396	186,713	186,414	1,174,897	113,896	812,915	113,487	768,207	36,106	124,018	*7,937	*14,546
$17,000 under $18,000	94,586	224,810	80,126	211,642	187,467	1,302,326	109,999	726,599	108,251	709,299	27,027	104,898	*2,942	*8,791
$18,000 under $19,000	70,845	188,949	58,019	178,758	148,303	903,856	88,750	629,906	86,015	602,331	31,408	74,173	*4,423	*22,841
$19,000 under $20,000	86,921	227,078	75,755	215,081	170,854	1,180,175	109,384	782,909	109,146	756,059	41,806	148,690	*2,043	*203
$20,000 under $25,000	362,801	1,210,598	322,325	1,159,619	593,922	4,688,251	328,414	2,767,248	319,892	2,545,890	128,699	410,277	32,976	147,392
$25,000 under $30,000	231,993	874,681	202,069	842,222	395,856	3,528,057	186,817	1,944,193	184,503	1,864,225	104,898	436,510	18,937	101,656
$30,000 under $40,000	308,876	2,403,877	274,626	2,359,922	424,864	4,363,842	210,922	1,941,482	206,216	1,868,430	126,557	450,064	29,123	188,678
$40,000 under $50,000	151,332	1,163,720	137,297	1,140,466	193,919	2,245,227	87,555	1,003,612	86,166	965,754	58,789	265,970	19,937	136,237
$50,000 under $75,000	183,083	2,464,229	172,254	2,435,690	220,944	3,769,662	90,760	1,204,037	89,206	1,136,072	74,924	607,642	17,783	201,517
$75,000 under $100,000	70,189	1,364,314	68,988	1,352,972	77,469	1,638,550	25,617	302,466	25,484	290,814	30,446	343,261	7,815	74,014
$100,000 under $200,000	75,053	2,494,274	72,750	2,482,174	80,707	2,164,994	24,063	432,749	23,651	353,411	33,875	538,802	11,628	253,910
$200,000 under $500,000	**27,556	**4,013,590	**27,207	**4,008,988	**27,449	**1,395,117	**7,962	**190,842	**7,812	**143,530	**12,413	**291,714	**5,662	**301,081
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	1,549	369,859	**	**	**	**	780	38,790	455	125,099
Total nontaxable returns	**426,717**	**604,495**	**325,177**	**556,280**	**1,543,840**	**3,396,375**	**772,599**	**2,368,598**	**740,370**	**2,076,656**	**344,717**	**86,179**	**37,351**	**83,194**
All returns, summary														
Under $5,000	272,746	285,619	224,855	258,860	1,115,674	2,020,226	465,604	1,096,559	440,965	900,471	230,833	—68,388	27,126	28,545
$5,000 under $10,000	925,976	1,174,487	768,371	1,073,312	2,434,494	7,908,173	1,449,268	5,804,075	1,435,326	5,499,651	417,135	637,385	42,688	62,095
$10,000 under $15,000	717,727	1,410,954	614,448	1,323,661	1,611,540	7,941,040	992,755	5,595,825	982,838	5,322,118	299,236	800,517	43,287	83,626
$15,000 under $20,000	465,441	1,142,542	398,237	1,080,348	930,191	5,785,698	580,724	4,018,968	572,865	3,857,400	182,294	564,160	22,933	74,639
$20,000 or more	1,419,874	16,132,904	1,286,370	15,924,645	2,026,043	24,290,183	963,741	9,796,109	944,560	9,177,595	575,021	3,402,429	146,680	1,582,709

Footnote(s) at end of table

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Estate or trust net income less loss		All other sources net income less loss[2]		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions					
											Zero bracket amount		Excess itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**335,459**	**2,082,247**	**1,022,584**	**661,038**	**1,259,680**	**1,802,250**	**6,175,953**	**16,474,200**	**2,260,347**	**19,648,372**	**2,161,292**	**6,295,447**	**2,258,341**	**12,991,899**
No adjusted gross income	832	—4,182	10,686	—441,408	2,607	23,301	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	*7,070	*1,139	*5,340	*6,388	—	—	*2,508	*9,723	—	—	*2,508	*3,902
$1,000 under $2,000	*2,526	*4,172	12,756	—45,106	*5,679	*7,961	—	—	*3,674	*28,452	—	—	*3,674	*20,139
$2,000 under $3,000	*5,532	*5,508	11,933	12,909	12,569	15,015	105,983	56,750	*7,575	*51,343	*2,120	*303	*7,575	*32,352
$3,000 under $4,000	*2,460	*3,433	23,598	22,489	24,419	27,306	241,950	317,460	14,941	85,629	5,893	3,775	14,941	45,629
$4,000 under $5,000	*8,608	*13,513	31,265	56,802	35,064	41,085	507,097	902,704	23,002	90,666	16,937	29,598	23,002	33,958
$5,000 under $6,000	*4,603	*11,736	36,587	28,230	48,359	33,189	566,797	1,222,862	34,805	161,640	25,617	56,579	34,805	76,886
$6,000 under $7,000	12,477	41,219	48,049	2,296	57,959	56,330	532,403	1,337,397	72,888	443,559	54,686	115,118	72,888	256,721
$7,000 under $8,000	*7,698	*6,046	33,540	13,558	64,965	63,055	481,993	1,376,598	76,737	339,983	70,265	165,321	76,737	141,325
$8,000 under $9,000	13,368	29,195	25,214	14,546	68,963	36,431	445,039	1,304,410	65,945	300,578	62,126	164,469	65,945	116,451
$9,000 under $10,000	*9,287	*14,695	22,498	13,371	52,991	47,289	375,805	1,083,072	63,892	330,511	57,871	155,301	63,892	150,326
$10,000 under $11,000	*1,361	*1,905	42,015	19,802	40,630	32,474	358,498	1,067,379	83,253	418,161	74,743	196,159	83,253	195,605
$11,000 under $12,000	*14,830	*59,249	36,845	20,252	68,133	65,796	324,126	968,673	73,372	331,790	70,488	201,021	73,329	123,656
$12,000 under $13,000	*5,794	*7,974	26,774	31,577	45,509	41,976	255,398	746,436	66,279	407,776	62,439	180,002	66,279	216,176
$13,000 under $14,000	13,332	22,477	46,003	25,160	45,268	52,497	242,046	736,084	98,719	500,924	98,059	281,537	98,719	214,798
$14,000 under $15,000	*12,651	*57,366	22,757	9,969	37,981	56,599	187,420	559,461	57,958	353,569	53,780	158,085	57,958	181,279
$15,000 under $16,000	*4,621	*10,299	28,319	16,862	27,862	18,309	183,673	564,518	74,489	396,007	74,050	222,169	74,489	170,321
$16,000 under $17,000	*5,696	*16,433	16,616	28,985	26,052	45,813	135 890	408,843	61,522	317,906	61,510	176,606	61,522	141,256
$17,000 under $18,000	*7,706	*27,110	22,990	4,453	34,958	23,298	143,297	435,083	54,373	228,988	54,336	150,252	54,373	78,618
$18,000 under $19,000	*5,806	*3,795	16,577	3,468	35,458	34,033	110,728	336,623	42,822	218,725	42,821	124,645	42,822	94,077
$19,000 under $20,000	*8,592	*22,201	31,050	71,244	33,960	41,397	120,750	373,713	56,362	322,567	55,857	164,032	54,791	158,139
$20,000 under $25,000	31,174	160,069	105,416	98,173	116,340	131,752	384,220	1,180,159	234,189	1,504,285	231,190	694,678	234,189	802,378
$25,000 under $30,000	22,861	93,581	80,560	57,877	89,346	129,114	210,251	657,208	197,583	1,288,437	195,991	608,302	197,191	676,531
$30,000 under $40,000	46,845	295,397	109,270	152,990	108,132	200,273	169,594	541,817	273,423	1,958,531	272,267	816,295	273,423	1,139,579
$40,000 under $50,000	22,700	216,771	54,550	39,685	59,829	111,012	45,687	149,792	153,526	1,303,737	153,414	481,966	153,526	821,389
$50,000 under $75,000	30,659	273,544	57,108	117,767	59,555	206,689	35,941	111,304	188,555	2,108,540	187,262	586,072	188,555	1 518,707
$75,000 under $100,000	11,578	120,640	25,428	52,899	23,301	91,473	6,082	18,942	71,617	1,081,484	71,543	227,780	71,617	853 337
$100,000 under $200,000	14,317	227,073	26,643	151,441	22,122	111,214	4,762	15,257	77,425	2,012,166	77,186	243,777	77,425	1,767,540
$200,000 under $500,000	5,424	180,364	8,214	50,729	5,268	34,116	465	1,481	23,576	1,465,604	23,538	74,931	23,576	1,390,512
$500,000 under $1,000,000	1,065	77,782	1,550	16,132	782	10,147	50	151	3,778	630,951	3,754	11,846	3,778	619,031
$1,000,000 or more	489	91,224	703	12,748	279	6,922	8	24	1,559	956,140	1,549	4,827	1,559	951,284
Taxable returns, total	**313,013**	**2,041,823**	**864,623**	**963,219**	**1,111,747**	**1,616,994**	**4,982,022**	**14,339,625**	**2,036,045**	**17,580,744**	**2,034,331**	**6,026,987**	**2,034,039**	**11,549,061**
No adjusted gross income	64	—1,706	406	—71,340	228	2,902	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*56	*4,503	*57	*79	—	—	—	—	*57	*721	—	—	*57	*527
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	*824	*1,401	—	—	—	—	—	—
$4,000 under $5,000	*1,765	*6,354	*9,605	*20,248	19,804	13,857	229,366	525,405	*3,061	*8,005	*3,061	*7,040	*3,061	*965
$5,000 under $6,000	*4,264	*11,698	17,438	7,980	28,445	16,569	308,342	706,782	18,428	52,597	18,427	42,382	18,428	10,212
$6,000 under $7,000	*10,243	*33,364	25,894	12,192	27,281	32,442	341,023	850,453	32,722	100,586	32,704	77,640	32,722	22,884
$7,000 under $8,000	*7,698	*6,046	15,961	7,501	46,348	50,790	395,594	1,103,681	43,596	141,733	43,494	100,076	43,596	41,310
$8,000 under $9,000	12,872	28,272	21,540	14,115	64,893	34,503	425,467	1,238,988	47,753	184,861	47,753	126,379	47,753	58 482
$9,000 under $10,000	*9,287	*14,695	19,896	12,882	51,875	46,262	371,822	1,069,530	43,597	165,120	43,597	119,361	43,597	45,759
$10,000 under $11,000	*1,361	*1,905	41,185	19,786	40,229	32,460	355,938	1,058,675	70,061	256,320	70,059	190,346	70,061	65,967
$11,000 under $12,000	*14,830	*59,249	36,813	20,143	67,638	65,500	323,695	967,207	69,977	293 481	69,977	199,387	69,934	94,095
$12,000 under $13,000	*5,794	*7,974	24,672	10,559	45,211	41,612	254,091	741,992	60,708	316,830	60,708	175,634	60,708	141,196
$13,000 under $14,000	13,332	22,477	44,188	19,409	44,716	49,478	240,294	730,127	91,318	432,220	90,954	261,219	91,318	169,763
$14,000 under $15,000	*12,651	*57,366	22,757	9,969	35,647	51,527	187,016	558,300	53,780	269,972	53,780	158,085	53,780	111,887
$15,000 under $16,000	*4,621	*10,299	28,319	16,862	26,174	18,010	183,650	564,440	70,319	343 745	70 319	211,991	70,319	131,754
$16,000 under $17,000	*5,686	*16,049	16,612	29,819	25,306	34,035	134,735	405,735	60,865	314,587	54,289	150,092	60,865	140,170
$17,000 under $18,000	*7 706	*27,110	22,943	4,427	34,958	23,298	143,297	435,083	54,289	227,925	42,821	124,645	54,289	77,833
$18,000 under $19,000	*5,806	*3,795	16,577	3,468	35,458	34,033	110,728	336,623	42,822	218,725	55,857	164,032	42,822	94,077
$19,000 under $20,000	*8,587	*21,953	31,045	71,662	33,960	41,397	120,497	372,853	56,345	322,149	55,857	164 032	54,774	157 778
$20,000 under $25,000	31,740	160,072	105,364	98,123	115,294	131,459	384,210	1,180,125	229,688	1,378,523	229,687	689,617	229,688	688,622
$25,000 under $30,000	22,861	93,581	80,548	57,803	89,289	128,911	210,251	657,208	195,926	1,210,328	195,925	608,077	195,534	602,306
$30,000 under $40,000	45,724	284,968	109,256	152,980	108,098	198,847	169,594	541,817	272,263	1,913,745	272,251	816,241	272,263	1 097,463
$40,000 under $50,000	22,683	216,783	54,139	40,469	59,811	110,902	44,394	146,367	153,508	1,302,593	153,414	481,966	153,508	820,305
$50,000 under $75,000	30,639	273,069	57,014	117,351	59,371	205,308	35,864	111,042	187,214	2,010,160	186,862	585,284	187,214	1,424,043
$75,000 under $100,000	11,578	120,640	25,381	55,719	23,301	91,473	6,082	18,942	71,570	1,074,616	71,543	227,780	71,570	846,577
$100,000 under $200,000	14,190	221,208	26,552	151,395	22,087	110,265	**5,248	**16,849	77,286	1,997,386	77,151	243,717	77,286	1,753,073
$200,000 under $500,000	**6,486	**257,883	**9,758	**66,870	**6,325	**51,155	**	**	**27,336	**2,090,608	27,287	86,761	**27,336	**2,003,650
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	489	91,224	703	12,748	**	**	**	**	1,556	953,208	1,547	4,820	1,556	948 362
Total nontaxable returns	**22,446**	**40,424**	**157,961**	**—302,181**	**147,933**	**185,255**	**1,193,931**	**2,134,575**	**224,302**	**2,067,628**	**126,961**	**268,459**	**224,302**	**1,442,839**
All returns, summary														
Under $5,000	19,958	14,100	97,308	—393,175	85,678	121,055	855,030	1,276,914	51,700	265,813	24,950	33,676	51,700	135,980
$5,000 under $10,000	47,433	102,891	165,888	72,000	293,237	236,294	2,402,037	6,324,339	314,267	1,576,271	270,565	656,788	314,267	741,709
$10,000 under $15,000	47,968	148,971	174,394	106,760	237,521	249,341	1,367,488	4,078,033	379,581	359,509	1,016,805	5,094,837	379,538	931,513
$15,000 under $20,000	32,421	79,838	115,552	125,012	158,290	162,849	694,338	2,118,779	289,568	288,574	837,705	2,956,484	287 997	642,411
$20,000 or more	187,679	1,736,447	469,442	750,441	484,954	1,032,711	857,060	2,676,135	1,225,231	14,309,875	1,217,694	3,750,474	1,224,839	10,540,286

Footnote(s) at end of table

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxable income		Income tax before credits		Tax credits						Income tax after credits		Total tax preferences	
	Number of returns	Amount	Number of returns	Amount	Total		Credit for the elderly		Earned income credit used to offset income tax before credits		Number of returns	Amount	Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	**8,337,245**	**117,679,056**	**7,132,414**	**27,796,730**	**1,611,751**	**495,199**	**294,905**	**50,669**	**25,307**	**2,931**	**7,015,869**	**27,301,531**	**104,689**	**5,104,508**
No adjusted gross income	—	—	**20	**359	**10	**36	—	—	—	—	**17	**322	**1,165	**177,958
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	**	**
$1,000 under $2,000	—	—	**	**	**	**	—	—	—	—	**	**	*58	*6,351
$2,000 under $3,000	108,103	57,053	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	247,843	321,313	*824	*10	—	—	—	—	—	—	*824	*10	**982	**1,628
$4,000 under $5,000	524,034	1,019,129	249,476	12,403	23,657	1,127	*9,051	*301	—	—	232,427	11,276	—	—
$5,000 under $6,000	592,414	1,678,542	351,161	57,727	61,299	6,963	33,038	4,123	*6,061	*887	326,769	50,764	**	**
$6,000 under $7,000	587,089	2,146,070	387,169	104,565	56,960	9,069	32,395	6,703	*3,049	*112	373,727	95,496	*1,821	*3,844
$7,000 under $8,000	552,258	2,461,439	456,174	146,989	79,323	8,798	34,841	5,375	*7,084	*961	439,088	138,191	*102	*4,127
$8,000 under $9,000	507,165	2,704,390	490,749	193,606	128,508	12,474	35,435	4,843	*5,163	*895	473,197	181,132	*23	*497
$9,000 under $10,000	433,676	2,760,291	423,092	243,286	69,993	7,902	26,019	5,216	*3,950	*76	415,419	235,383	*2,150	*45,546
$10,000 under $11,000	433,241	3,184,442	428,887	308,620	90,228	10,537	30,977	5,983	—	—	425,997	298,084	*1,784	*2,997
$11,000 under $12,000	394,614	3,234,290	394,567	339,441	79,459	9,031	20,896	4,156	—	—	393,672	330,410	*436	*3,355
$12,000 under $13,000	317,837	2,887,855	316,838	331,306	54,578	6,040	16,792	1,366	—	—	314,799	325,265	*2,029	*2,259
$13,000 under $14,000	340,105	3,348,429	338,513	393,912	63,942	10,444	13,059	2,111	—	—	331,248	383,468	*4,823	*67,082
$14,000 under $15,000	241,200	2,658,605	241,200	339,580	55,848	7,432	14,082	2,515	—	—	240,796	332,147	—	—
$15,000 under $16,000	257,723	3,001,843	253,992	389,035	54,691	5,618	*5,143	*1,100	—	—	253,969	383,418	*2,176	*59,426
$16,000 under $17,000	197,400	2,505,914	197,396	346,268	44,971	7,766	*4,059	*791	—	—	195,599	338,502	*2,862	*14,095
$17,000 under $18,000	197,633	2,767,480	197,633	403,644	30,783	3,436	*3,343	*262	—	—	197,586	400,208	*2,813	*47,513
$18,000 under $19,000	153,549	2,279,701	153,549	342,166	18,247	3,882	*225	*84	—	—	153,523	338,283	*28	*1,092
$19,000 under $20,000	176,607	2,741,793	177,095	418,699	27,731	8,844	*618	*115	—	—	176,842	409,855	*1,815	*45,522
$20,000 under $25,000	615,410	11,094,220	615,278	1,848,110	136,778	23,629	*3,574	*958	—	—	613,802	1,824,481	4,294	100,803
$25,000 under $30,000	406,242	9,196,805	406,222	1,720,360	110,759	25,605	*364	*92	—	—	406,156	1,694,755	7,509	82,532
$30,000 under $40,000	441,861	12,564,063	441,861	2,736,643	137,295	22,593	6,949	2,623	—	—	441,802	2,714,051	14,259	207,302
$40,000 under $50,000	199,101	7,367,025	199,100	1,848,023	76,848	40,431	*2,633	*1,233	—	—	197,763	1,807,593	4,466	179,865
$50,000 under $75,000	223,203	11,237,705	222,887	3,450,229	95,980	38,879	*1,399	*713	—	—	222,521	3,411,350	17,770	522,303
$75,000 under $100,000	77,625	5,606,335	77,522	2,060,193	42,404	40,432	—	—	—	—	77,352	2,019,761	9,504	389,053
$100,000 under $200,000	81,948	8,969,504	81,868	3,995,169	49,131	62,323	**13	**6	—	—	81,710	3,932,846	12,763	784,492
$200,000 under $500,000	24,003	5,481,481	23,981	2,961,965	17,781	57,810	**	**	—	—	23,913	2,904,155	6,615	879,656
$500,000 under $1,000,000	3,804	1,955,075	3,803	1,188,329	3,192	26,373	—	—	—	—	3,797	1,161,956	1,637	493,641
$1,000,000 or more	1,557	2,448,266	1,557	1,616,094	1,355	37,725	—	—	—	—	1,554	1,578,369	805	981,573
Taxable returns, total	**7,016,353**	**115,031,299**	**7,016,541**	**27,747,054**	**1,495,878**	**445,522**	**246,062**	**41,721**	**12,160**	**1,519**	**7,015,869**	**27,301,531**	**100,211**	**5,037,753**
No adjusted gross income	—	—	**20	**359	**10	**36	—	—	—	—	**17	**322	825	157,762
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	**	**	**	**	—	—	—	—	**	**	**59	**6,743
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	*824	*1,478	*824	*10	—	—	—	—	—	—	*824	*10	—	—
$4,000 under $5,000	232,427	613,369	232,427	11,577	*6,608	*301	*2,293	*107	—	—	232,427	11,276	—	—
$5,000 under $6,000	326,769	1,120,061	326,769	53,701	36,907	2,937	19,222	1,957	—	—	326,769	50,764	**	**
$6,000 under $7,000	373,727	1,598,025	373,727	100,987	43,518	5,492	22,526	3,771	*2,598	*59	373,727	95,496	*1,821	*3,844
$7,000 under $8,000	439,088	2,115,289	439,088	145,854	62,237	7,663	31,560	4,993	*2,786	*813	439,088	138,191	*102	*4,127
$8,000 under $9,000	473,220	2,583,854	473,220	191,203	110,979	10,070	30,620	4,164	*2,826	*571	473,197	181,132	*23	*497
$9,000 under $10,000	415,419	2,698,555	415,419	241,544	62,320	6,161	19,634	3,804	*3,950	*76	415,419	235,383	**2,152	**46,148
$10,000 under $11,000	425,997	3,162,306	425,997	307,514	87,338	9,430	28,780	4,992	—	—	425,997	298,084	**	**
$11,000 under $12,000	393,672	3,228,564	393,672	339,055	78,564	8,645	20,480	4,058	—	—	393,672	330,410	*436	*3,355
$12,000 under $13,000	314,799	2,871,802	314,799	330,199	52,539	4,933	15,487	1,272	—	—	314,799	325,265	*2,029	*2,259
$13,000 under $14,000	331,248	3,298,014	331,248	390,039	56,677	6,571	13,058	2,111	—	—	331,248	383,468	*4,823	*67,082
$14,000 under $15,000	240,796	2,654,128	240,796	339,015	55,444	6,868	14,082	2,515	—	—	240,796	332,147	—	—
$15,000 under $16,000	253,969	2,991,392	253,969	389,003	54,668	5,585	*5,143	*1,100	—	—	253,969	383,418	*2,176	*59,426
$16,000 under $17,000	195,599	2,482,739	195,599	343,194	43,174	4,692	*4,059	*791	—	—	195,599	338,502	*2,862	*14,095
$17,000 under $18,000	197,586	2,766,991	197,586	403,591	30,736	3,383	*3,343	*262	—	—	197,586	400,208	*2,813	*47,513
$18,000 under $19,000	153,549	2,279,701	153,549	342,166	18,247	3,882	*225	*84	—	—	153,523	338,283	*28	*1,092
$19,000 under $20,000	176,354	2,737,707	176,842	418,115	27,478	8,260	*618	*115	—	—	176,842	409,855	*1,810	*45,395
$20,000 under $25,000	613,897	11,074,461	613,803	1,845,595	135,303	21,114	*3,574	*958	—	—	613,802	1,824,481	2,968	60,334
$25,000 under $30,000	406,176	9,196,134	406,156	1,720,281	110,693	25,526	*364	*92	—	—	406,156	1,694,755	7,509	82,532
$30,000 under $40,000	441,845	12,563,785	441,845	2,736,598	137,279	22,547	6,949	2,623	—	—	441,802	2,714,051	14,259	207,302
$40,000 under $50,000	197,808	7,317,762	197,807	1,836,742	75,555	29,150	*2,633	*1,233	—	—	197,763	1,807,593	4,466	179,865
$50,000 under $75,000	222,726	11,231,211	222,726	3,448,321	95,819	36,971	*1,399	*713	—	—	222,521	3,411,350	17,756	521,723
$75,000 under $100,000	77,625	5,606,335	77,522	2,060,193	42,404	40,432	—	—	—	—	77,352	2,019,761	9,481	388,931
$100,000 under $200,000	81,877	8,959,610	81,797	3,989,289	49,060	56,443	**13	**6	—	—	81,710	3,932,846	12,762	784,411
$200,000 under $500,000	**27,802	**7,435,417	**27,780	**4,149,666	**20,969	**83,555	**	**	—	—	**27,710	**4,066,111	**9,051	**2,353,319
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	—	—	**	**	**	**
$1,000,000 or more	1,554	2,442,612	1,554	1,613,244	1,352	34,875	—	—	—	—	1,554	1,578,369	**	**
Total nontaxable returns	**1,320,892**	**2,647,757**	**115,873**	**49,676**	**115,873**	**49,676**	**48,843**	**8,948**	**13,147**	**1,412**	**—**	**—**	**4,478**	**66,755**
All returns, summary														
Under $5,000	879,980	1,397,495	250,320	12,772	23,667	1,163	*9,051	*301	—	—	233,268	11,609	2,204	185,545
$5,000 under $10,000	2,672,602	11,750,733	2,108,345	746,172	396,083	45,206	161,728	26,260	25,307	2,931	2,028,200	700,966	*4,097	*54,404
$10,000 under $15,000	1,726,997	15,313,621	1,720,005	1,712,859	344,055	43,485	95,806	16,131	—	—	1,706,512	1,669,374	9,072	75,693
$15,000 under $20,000	982,912	13,296,730	979,665	1,899,811	176,423	29,546	13,388	2,353	—	—	977,519	1,870,266	9,694	167,648
$20,000 or more	2,074,754	75,920,478	2,074,079	23,425,115	671,523	375,799	14,932	5,624	—	—	2,070,370	23,049,317	79,622	4,621,218

Footnote(s) at end of table.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**36,421**	**251,068**	**7,018,911**	**27,552,599**	**348,769**	**113,148**	**14,531**	**2,281**	**7,233,596**	**28,064,335**	**76,324**	**20,757**
No adjusted gross income	828	16,017	843	16,340	—	—	*450	*25	7,201	18,569	*450	*6
$1 under $1,000	—	—	—	—	**	**	*92	*5	7,163	593	*3,383	*422
$1,000 under $2,000	**59	**721	*58	*656	**57	**2	*1,481	*143	23,972	3,021	*1,481	*36
$2,000 under $3,000	—	—	—	—	—	—	*2,046	*325	25,901	3,714	11,835	2,288
$3,000 under $4,000	—	—	*824	*10	*2,098	*84	*3,073	*409	33,603	6,565	10,440	2,626
$4,000 under $5,000	—	—	232,427	11,276	*1,515	*64	*1,989	*472	266,107	19,649	9,705	3,368
$5,000 under $6,000	**	**	326,770	50,829	*2,567	*86	*2,871	*509	358,960	59,651	*11,224	*3,678
$6,000 under $7,000	*18	*45	373,745	95,540	*12,108	*1,089	*437	*24	395,332	103,042	16,117	6,226
$7,000 under $8,000	*102	*146	439,190	138,336	*12,909	*945	*1,048	*251	455,587	149,577	*9,352	*1,995
$8,000 under $9,000	*23	*8	473,220	181,140	17,068	2,680	*498	*107	474,765	190,651	*2,337	*112
$9,000 under $10,000	**2,152	**168	415,419	235,446	*6,727	*846	*546	*10	418,040	243,937	—	—
$10,000 under $11,000	**	**	425,999	298,190	10,868	1,724	—	—	427,408	308,177	—	—
$11,000 under $12,000	—	—	393,672	330,410	*9,310	*1,327	—	—	394,150	338,876	—	—
$12,000 under $13,000	—	—	314,799	325,265	*3,292	*446	—	—	315,631	335,358	—	—
$13,000 under $14,000	*2,833	*4,122	331,612	387,590	*8,676	*643	—	—	335,135	401,816	—	—
$14,000 under $15,000	—	—	240,796	332,147	*3,233	*184	—	—	243,341	338,764	—	—
$15,000 under $16,000	**1,673	**424	253,969	383,760	9,287	961	—	—	254,382	391,711	—	—
$16,000 under $17,000	**	**	195,600	338,584	11,878	3,022	—	—	196,317	346,748	—	—
$17,000 under $18,000	*1,133	*381	197,586	400,588	*10,454	*2,067	—	—	197,670	406,195	—	—
$18,000 under $19,000	*28	*124	153,550	338,407	*3,901	*202	—	—	153,550	345,988	—	—
$19,000 under $20,000	—	—	176,842	409,855	10,602	1,500	—	—	176,847	421,103	—	—
$20,000 under $25,000	1,913	2,350	613,898	1,826,831	24,202	4,795	—	—	613,922	1,873,392	—	—
$25,000 under $30,000	*742	*1,449	406,177	1,696,204	31,331	9,021	—	—	406,231	1,729,502	—	—
$30,000 under $40,000	1,638	2,057	441,857	2,716,108	45,547	9,228	—	—	441,861	2,775,730	—	—
$40,000 under $50,000	2,741	17,009	197,902	1,824,602	36,778	10,746	—	—	198,313	1,870,555	—	—
$50,000 under $75,000	8,072	28,015	223,078	3,439,365	37,491	16,381	—	—	223,096	3,511,011	—	—
$75,000 under $100,000	3,588	24,960	77,652	2,044,721	12,909	5,241	—	—	77,675	2,078,871	—	—
$100,000 under $200,000	5,383	49,999	82,012	3,982,845	16,415	12,884	—	—	82,013	4,021,289	—	—
$200,000 under $500,000	2,582	47,434	24,025	2,951,589	5,962	13,802	—	—	24,030	2,965,892	—	—
$500,000 under $1,000,000	602	23,811	3,826	1,185,767	1,067	5,525	—	—	3,828	1,190,034	—	—
$1,000,000 or more	311	31,827	1,563	1,610,196	517	7,655	—	—	1,565	1,614,353	—	—
Taxable returns, total	**36,421**	**251,068**	**7,018,911**	**27,552,599**	**321,291**	**109,532**	**—**	**—**	**7,018,911**	**28,018,740**	**—**	**—**
No adjusted gross income	828	16,017	843	16,340	—	—	—	—	843	16,650	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	**59	**721	*58	*656	*56	*1	—	—	*58	*657	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	*824	*10	—	—	—	—	*824	*102	—	—
$4,000 under $5,000	—	—	232,427	11,276	*864	*31	—	—	232,427	13,195	—	—
$5,000 under $6,000	**	**	326,770	50,829	*1,975	*20	—	—	326,770	52,431	—	—
$6,000 under $7,000	*18	*45	373,745	95,540	*5,481	*300	—	—	373,745	98,453	—	—
$7,000 under $8,000	*102	*146	439,190	138,336	*5,024	*346	—	—	439,190	145,370	—	—
$8,000 under $9,000	*23	*8	473,220	181,140	*14,504	*2,592	—	—	473,220	189,940	—	—
$9,000 under $10,000	**2,152	**168	415,419	235,446	*6,686	*841	—	—	415,419	242,267	—	—
$10,000 under $11,000	**	**	425,999	298,190	*9,997	*1,534	—	—	425,999	307,585	—	—
$11,000 under $12,000	—	—	393,672	330,410	*8,895	*561	—	—	393,672	338,578	—	—
$12,000 under $13,000	—	—	314,799	325,265	*3,292	*446	—	—	314,799	335,162	—	—
$13,000 under $14,000	*2,833	*4,122	331,612	387,590	*8,676	*643	—	—	331,612	399,305	—	—
$14,000 under $15,000	—	—	240,796	332,147	*1,092	*55	—	—	240,796	338,275	—	—
$15,000 under $16,000	**1,673	**424	253,969	383,760	9,287	961	—	—	253,969	391,408	—	—
$16,000 under $17,000	**	**	195,600	338,584	11,236	2,968	—	—	195,600	346,354	—	—
$17,000 under $18,000	*1,133	*381	197,586	400,588	*10,417	*2,053	—	—	197,586	406,189	—	—
$18,000 under $19,000	*28	*124	153,550	338,407	*3,901	*202	—	—	153,550	345,988	—	—
$19,000 under $20,000	—	—	176,842	409,855	10,602	1,500	—	—	176,842	421,093	—	—
$20,000 under $25,000	1,913	2,350	613,898	1,826,831	22,877	4,469	—	—	613,898	1,873,365	—	—
$25,000 under $30,000	*742	*1,449	406,177	1,696,204	31,286	9,019	—	—	406,177	1,729,391	—	—
$30,000 under $40,000	1,638	2,057	441,857	2,716,108	44,412	9,173	—	—	441,857	2,775,724	—	—
$40,000 under $50,000	2,741	17,009	197,902	1,824,602	36,777	10,746	—	—	197,902	1,870,157	—	—
$50,000 under $75,000	8,072	28,015	223,078	3,439,365	37,088	15,973	—	—	223,078	3,510,975	—	—
$75,000 under $100,000	3,588	24,960	77,652	2,044,721	12,909	5,241	—	—	77,652	2,078,810	—	—
$100,000 under $200,000	5,383	49,999	82,012	3,982,845	16,414	12,882	—	—	82,012	4,021,288	—	—
$200,000 under $500,000	**3,184	**71,245	**27,851	**4,137,356	**7,026	**19,322	—	—	**29,414	**5,770,027	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**	—	—
$1,000,000 or more	311	31,827	1,563	1,610,196	517	7,655	—	—	**	**	—	—
Total nontaxable returns	**—**	**—**	**—**	**—**	**27,478**	**3,615**	**14,531**	**2,281**	**214,685**	**45,596**	**76,324**	**20,757**
All returns, summary												
Under $5,000	886	16,673	234,152	28,282	*3,670	*149	9,131	1,379	363,947	52,111	37,294	8,746
$5,000 under $10,000	*2,294	*326	2,028,344	701,292	51,379	5,646	5,400	902	2,102,684	746,858	39,030	12,011
$10,000 under $15,000	*2,835	*4,228	1,706,878	1,673,602	35,379	4,324	—	—	1,715,665	1,722,992	—	—
$15,000 under $20,000	*2,834	*929	977,547	1,871,195	46,122	7,751	—	—	978,766	1,911,745	—	—
$20,000 or more	27,572	228,911	2,071,990	23,278,228	212,219	95,277	—	—	2,072,534	23,630,630	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
[1]Consists of net profit less loss from business, farms, partnerships, and Small Business Corporations.
[2]Consists of state income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss
NOTE: Detail may not add to total because of rounding

Table 2.6—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status and Sex of Taxpayer

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and sex of taxpayer	Number of returns	Adjusted gross income less deficit	Exemptions		Returns with zero bracket amount only	
			Number of exemptions	Amount	Number of returns	Zero bracke amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	8,994,420	154,938,400	26,721,322	26,702,432	6,175,953	16,474,20
Joint returns of husbands and wives, total	5,129,414	104,638,166	18,786,516	18,774,572	3,402,434	10,480,37
Both age 65 or over	2,849,966	58,617,992	11,537,864	11,531,060	1,890,625	5,769,54
Husband age 65 or over; wife under 65	1,926,632	38,874,573	6,158,340	6,153,200	1,284,654	4,015,42
Wife age 65 or over; husband under 65	352,816	7,145,602	1,090,312	1,090,312	227,155	695,40
Separate returns of husbands and wives, total	100,432	1,590,335	210,037	209,463	54,182	86,43
Filed by husbands	59,678	858,289	126,593	126,580	33,422	53,87
Filed by wives	40,754	732,046	83,444	82,883	20,760	32,55
Returns of heads of households, total	136,285	2,119,257	382,116	382,116	96,189	202,48
Filed by men	39,704	664,008	118,728	118,728	29,384	59,38
Filed by women	96,581	1,455,249	263,388	263,388	66,805	143,09
Returns of surviving spouses, total	*2,898	*79,162	*8,695	*8,695	*2,076	*7,0
Filed by men	*718	*60,092	*2,155	*2,155	-	
Filed by women	*2,180	*19,070	*6,540	*6,540	*2,076	*7,0
Returns of single persons, total	3,625,391	46,511,479	7,333,958	7,327,587	2,621,072	5,697,8
Filed by men	973,471	12,884,844	1,976,624	1,974,405	709,866	1,539,7
Filed by women	2,651,920	33,626,635	5,357,334	5,353,182	1,911,206	4,158,0

Marital status and sex of taxpayer	Returns with itemized deductions						Taxable income	
	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	2,260,347	19,648,372	2,161,292	6,295,447	2,258,341	12,991,899	8,337,245	117,679,0
Joint returns of husbands and wives, total	1,346,990	12,881,313	1,317,366	4,424,701	1,346,947	8,301,963	4,719,800	79,150,8
Both age 65 or over	710,035	7,130,209	692,722	2,324,160	710,035	4,716,424	2,583,347	43,299,5
Husband age 65 or over; wife under 65	530,086	4,983,057	518,365	1,739,629	530,043	3,180,847	1,803,019	30,135,0
Wife age 65 or over; husband under 65	106,869	768,047	106,279	360,912	106,869	404,692	333,434	5,716,2
Separate returns of husbands and wives, total	38,273	214,317	37,621	59,942	36,310	150,782	91,803	1,263,1
Filed by husbands	19,619	129,493	18,970	29,315	19,227	96,236	52,392	662,7
Filed by wives	18,654	84,824	18,651	30,626	17,083	54,546	39,411	600,4
Returns of heads of households, total	34,728	243,770	34,727	79,807	34,728	163,896	130,916	1,584,0
Filed by men	7,850	73,178	7,849	17,988	7,850	55,123	37,233	497,0
Filed by women	26,878	170,592	26,878	61,819	26,878	108,773	93,683	1,087,0
Returns of surviving spouses, total	*822	*12,088	*822	*2,795	*822	*9,293	*2,898	*61,
Filed by men	*718	*11,701	*718	*2,441	*718	*9,260	*718	*48,0
Filed by women	*104	*387	*104	*354	*104	*33	*2,180	*12,4
Returns of single persons, total	839,534	6,296,883	770,756	1,728,201	839,534	4,365,965	3,391,828	35,619,5
Filed by men	212,413	1,655,045	194,968	439,058	212,413	1,166,505	904,834	10,029,7
Filed by women	627,121	4,641,838	575,788	1,289,143	627,121	3,199,460	2,486,994	25,589,5

Marital status and sex of taxpayer	Total tax preferences		Additional tax for tax preferences		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	104,689	5,104,508	36,421	251,068	7,015,869	27,301,531	7,018,911	27,552,5
Joint returns of husbands and wives, total	72,796	3,847,889	26,627	191,960	3,891,164	18,795,038	3,893,374	18,986,9
Both age 65 or over	45,656	2,311,692	18,864	112,587	2,092,195	10,655,105	2,093,211	10,767,0
Husband age 65 or over; wife under 65	25,547	1,476,422	7,350	76,959	1,514,026	6,986,826	1,515,203	7,063,7
Wife age 65 or over; husband under 65	1,593	59,774	413	2,415	284,943	1,153,107	284,960	1,155,5
Separate returns of husbands and wives, total	2,325	43,065	93	1,661	80,598	360,513	80,603	362,
Filed by husbands	436	32,444	15	1,285	46,671	184,566	46,673	185,0
Filed by wives	1,889	10,621	*78	*376	33,927	175,947	33,930	176,5
Returns of heads of households, total	508	51,675	297	5,356	106,176	352,110	106,276	357,4
Filed by men	135	17,087	30	582	29,387	119,711	29,387	120,7
Filed by women	373	34,589	267	4,774	76,789	232,399	76,889	237,
Returns of surviving spouses, total	†	†	†	†	*2,898	*18,951	*2,898	*18,9
Filed by men	†	†	†	†	*718	*17,801	*718	*17,8
Filed by women	†	†	†	†	*2,180	*1,150	*2,180	*1,
Returns of single persons, total	29,059	1,161,787	9,403	52,086	2,935,033	7,774,919	2,935,760	7,827,0
Filed by men	6,561	382,861	2,274	20,087	785,230	2,293,487	785,762	2,313,5
Filed by women	22,498	778,925	7,129	31,999	2,149,803	5,481,432	2,149,998	5,513,4

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

able 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax ems, by Size of Adjusted Gross Income and Type of Tax Computation

ll figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Tax table income	Exemptions	
			Number of returns	Amount	Number of returns	Amount		Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns with regular tax computation only[1]									
Total	**81,931,708**	**1,315,089,248**	**496,419**	**915,289**	**23,979,498**	**92,235,054**	**1,223,769,483**	**194,864,500**	**194,557,312**
nder $5,000	14,643,024	43,662,280	388,257	759,190	107,991	95,778	44,325,691	18,241,887	18,209,873
5,000 under $10,000	18,074,538	134,580,212	61,501	101,071	1,128,947	1,713,679	132,967,604	36,179,004	36,113,086
0,000 under $15,000	14,056,707	174,009,184	25,965	27,157	2,454,391	4,879,799	169,156,542	32,832,883	32,737,051
15,000 under $20,000	10,646,534	185,402,874	13,797	21,896	3,438,635	7,974,918	177,449,852	28,757,186	28,713,952
20,000 under $50,000	22,970,188	667,013,028	*6,868	*5,916	15,381,990	57,405,450	609,613,494	73,553,306	73,485,734
50,000 under $100,000	1,437,157	89,130,312	—	—	1,367,303	14,279,814	74,850,498	4,957,022	4,954,568
00,000 under $200,000	82,787	10,691,347	—	—	79,772	2,705,349	7,985,997	278,104	277,953
200,000 under $500,000	15,815	4,642,482	*31	*59	15,570	1,435,915	3,206,626	49,852	49,847
500,000 under $1,000,000	3,294	2,243,174	—	—	3,248	647,685	1,595,489	10,186	10,179
1,000,000 or more	1,664	3,714,355	—	—	1,651	1,096,666	2,617,690	5,070	5,069
Returns with income averaging tax computation[2]									
Total	**5,704,974**	**229,215,127**	***885**	***562**	**3,820,533**	**20,873,032**	**208,342,658**	**17,748,479**	**17,733,407**
nder $5,000	—	—	—	—	—	—	—	—	—
5,000 under $10,000	24,870	209,129	—	—	*3,086	*1,402	207,727	29,582	29,581
10,000 under $15,000	186,688	2,398,162	—	—	42,244	39,180	2,358,982	359,767	359,426
15,000 under $20,000	432,916	7,710,810	*492	*465	124,768	161,770	7,549,505	1,036,882	1,036,208
20,000 under $50,000	3,943,347	131,228,255	*393	*96	2,631,594	9,166,931	122,061,421	12,438,696	12,426,600
50,000 under $100,000	971,328	63,322,147	—	—	880,432	7,420,621	55,901,526	3,375,368	3,373,590
100,000 under $200,000	121,921	15,683,530	—	—	115,090	2,317,345	13,366,184	425,749	425,586
200,000 under $500,000	21,038	5,881,382	—	—	20,495	1,141,241	4,740,141	72,570	72,556
500,000 under $1,000,000	2,210	1,477,040	—	—	2,174	343,101	1,133,939	7,641	7,637
1,000,000 or more	656	1,304,673	—	—	650	281,441	1,023,232	2,224	2,224
Returns with maximum tax computation[3]									
Total	**468,014**	**71,772,574**	**—**	**—**	**447,593**	**9,970,045**	**61,802,528**	**1,639,085**	**1,638,590**
nder $50,000	2,733	125,351	—	—	*757	*2,899	122,452	3,419	3,419
50,000 under $100,000	155,600	13,191,388	—	—	145,481	1,453,127	11,738,261	478,946	478,687
100,000 under $200,000	237,497	32,032,389	—	—	230,338	4,435,029	27,597,360	895,026	894,831
200,000 under $500,000	63,211	17,727,650	—	—	62,114	2,605,120	15,122,530	230,335	230,307
500,000 under $1,000,000	6,901	4,563,021	—	—	6,849	733,564	3,829,456	24,135	24,128
1,000,000 or more	2,072	4,132,775	—	—	2,054	740,306	3,392,469	7,224	7,219

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax			Income tax before credits, regular computation		Tax generated		Tax savings over regular computation
		Total	Zero bracket amount		Number of returns	Amount	Number of returns	Amount	
			Number of returns	Amount					
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Returns with regular tax computation only[1]									
Total	**1,029,212,171**	**1,029,212,171**	**81,931,708**	**215,275,856**	**69,947,733**	**181,016,259**	**69,947,733**	**181,016,259**	**—**
nder $5,000	26,115,818	26,115,818	14,643,024	22,167,451	4,916,343	566,597	4,916,343	566,597	—
5,000 under $10,000	96,854,518	96,854,518	18,074,538	44,559,114	16,022,273	8,413,551	16,022,273	8,413,551	—
10,000 under $15,000	136,419,491	136,419,491	14,056,707	38,245,403	13,911,297	17,243,609	13,911,297	17,243,609	—
15,000 under $20,000	148,735,900	148,735,900	10,646,534	31,265,099	10,608,330	22,276,999	10,608,330	22,276,999	—
20,000 under $50,000	536,127,760	536,127,760	22,970,188	73,935,427	22,950,940	103,607,232	22,950,940	103,607,232	—
50,000 under $100,000	69,895,930	69,895,930	1,437,157	4,774,861	1,435,272	20,994,454	1,435,272	20,994,454	—
100,000 under $200,000	7,708,045	7,708,045	82,787	264,379	82,581	3,348,323	82,581	3,348,323	—
200,000 under $500,000	3,156,779	3,156,779	15,815	48,987	15,742	1,771,359	15,742	1,771,359	—
500,000 under $1,000,000	1,585,310	1,585,310	3,294	10,065	3,291	1,014,035	3,291	1,014,035	—
1,000,000 or more	2,612,621	2,612,621	1,664	5,072	1,664	1,780,100	1,664	1,780,100	—
Returns with income averaging tax computation[2]									
Total	**190,609,250**	**182,192,643**	**5,704,974**	**18,039,771**	**5,704,974**	**51,599,440**	**5,704,974**	**48,048,729**	**3,550,711**
nder $5,000	—	—	—	—	—	—	—	—	—
5,000 under $10,000	178,146	143,923	24,870	57,168	24,870	20,390	24,870	14,416	5,974
10,000 under $15,000	1,999,556	1,819,260	186,688	485,201	186,688	272,979	186,688	236,445	36,534
15,000 under $20,000	6,513,297	6,102,878	432,916	1,222,406	432,916	1,041,725	432,916	940,344	101,381
20,000 under $50,000	109,634,821	105,405,093	3,943,347	12,600,577	3,943,347	23,647,269	3,943,347	22,182,214	1,465,055
50,000 under $100,000	52,527,936	50,117,720	971,328	3,198,161	971,328	16,842,428	971,328	15,632,763	1,209,665
100,000 under $200,000	12,940,598	12,181,705	121,921	397,958	121,921	5,753,441	121,921	5,291,488	461,953
200,000 under $500,000	4,667,584	4,374,549	21,038	68,953	21,038	2,608,859	21,038	2,408,464	200,395
500,000 under $1,000,000	1,126,303	1,053,094	2,210	7,220	2,210	718,315	2,210	667,170	51,145
1,000,000 or more	1,021,008	994,422	656	2,125	656	694,035	656	675,426	18,609
Returns with maximum tax computation[3]									
Total	**60,163,938**	**60,163,938**	**468,014**	**1,524,216**	**468,014**	**29,444,698**	**468,014**	**26,825,982**	**2,618,716**
nder $50,000	119,033	119,033	2,733	6,286	2,733	39,687	2,733	39,408	279
50,000 under $100,000	11,259,574	11,259,574	155,600	488,359	155,600	4,265,987	155,600	4,164,802	101,185
100,000 under $200,000	26,702,529	26,702,529	237,497	790,029	237,497	11,997,541	237,497	11,262,633	734,907
200,000 under $500,000	14,892,224	14,892,224	63,211	209,960	63,211	8,396,583	63,211	7,318,182	1,078,401
500,000 under $1,000,000	3,805,329	3,805,329	6,901	22,802	6,901	2,441,240	6,901	2,061,727	379,514
1,000,000 or more	3,385,250	3,385,250	2,072	6,780	2,072	2,303,660	2,072	1,979,230	324,431

Footnote(s) at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Average tax savings (dollars)	Income tax before credits		Total credits		Income tax after credits		Additional tax for tax preferences	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
								Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Returns with regular tax computation only[1]									
Total	—	**69,958,143**	**181,310,516**	**17,003,517**	**4,425,564**	**67,734,633**	**176,884,951**	**100,209**	**509,267**
Under $5,000	—	4,918,647	576,465	347,292	19,886	4,689,782	556,579	*146	*265
$5,000 under $10,000	—	16,028,703	8,449,268	4,306,080	660,090	14,383,571	7,789,177	3,106	1,104
$10,000 under $15,000	—	13,911,347	17,270,298	2,279,957	449,112	13,728,332	16,821,186	6,021	11,211
$15,000 under $20,000	—	10,608,330	22,321,486	2,063,434	454,306	10,538,746	21,867,180	9,667	13,030
$20,000 under $50,000	—	22,952,566	103,730,464	7,175,984	2,006,265	22,865,330	101,724,199	34,206	71,493
$50,000 under $100,000	—	1,435,272	21,031,094	756,823	547,197	1,426,936	20,483,897	29,859	116,214
$100,000 under $200,000	—	82,581	3,359,941	56,835	129,662	81,489	3,230,278	11,800	101,371
$200,000 under $500,000	—	15,742	1,775,377	12,778	66,803	15,518	1,708,574	4,009	94,648
$500,000 under $1,000,000	—	3,291	1,015,369	2,850	38,751	3,270	976,619	906	39,629
$1,000,000 or more	—	1,664	1,780,754	1,484	53,492	1,659	1,727,262	489	60,303
Returns with income averaging tax computation[2]									
Total	**622**	**5,704,974**	**48,109,505**	**2,351,433**	**1,758,421**	**5,635,493**	**46,351,083**	**82,149**	**510,924**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	240	24,870	14,416	*4,703	*871	22,595	13,545	—	—
$10,000 under $15,000	196	186,688	236,445	43,095	13,124	182,679	223,320	*426	*34
$15,000 under $20,000	234	432,916	942,359	127,816	57,370	416,960	884,989	*2,581	*1,841
$20,000 under $50,000	372	3,943,347	22,197,537	1,534,889	694,676	3,903,045	21,502,861	31,698	47,055
$50,000 under $100,000	1,245	971,328	15,654,956	538,521	598,334	965,031	15,056,621	26,766	117,090
$100,000 under $200,000	3,789	121,921	5,303,864	83,412	251,508	121,328	5,052,357	13,677	133,576
$200,000 under $500,000	9,525	21,038	2,416,350	16,604	96,543	20,998	2,319,807	5,795	131,526
$500,000 under $1,000,000	23,143	2,210	667,809	1,825	26,488	2,201	641,321	934	46,485
$1,000,000 or more	28,367	656	675,768	568	19,507	656	656,261	272	33,317
Returns with maximum tax computation[3]									
Total	**5,595**	**468,014**	**26,864,457**	**317,797**	**1,029,198**	**465,611**	**25,835,259**	**5,626**	**36,237**
Under $50,000	102	2,733	39,408	*889	*4,885	2,733	34,523	—	—
$50,000 under $100,000	650	155,600	4,169,373	94,015	204,886	153,774	3,964,487	574	729
$100,000 under $200,000	3,094	237,497	11,282,657	164,320	419,984	237,026	10,862,673	3,228	7,416
$200,000 under $500,000	17,060	63,211	7,328,057	50,609	267,325	63,113	7,060,733	1,390	9,717
$500,000 under $1,000,000	54,994	6,901	2,064,715	6,066	69,459	6,895	1,995,255	298	9,013
$1,000,000 or more	156,579	2,072	1,980,247	1,898	62,659	2,070	1,917,588	136	9,361

Type of tax computation by size of adjusted gross income	Additional tax for tax preferences—Continued				Total income tax				
	Minimum tax		Alternative minimum tax		Number of returns	Amount	As a percent of		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount			Income subject to tax	Adjusted gross income	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Returns with regular tax computation only[1]									
Total	**54,612**	**235,258**	**48,178**	**274,008**	**67,758,206**	**177,394,218**	**17.2**	**13.5**	**2,165**
Under $5,000	*39	*33	*107	*232	4,689,928	556,844	2.1	1.3	38
$5,000 under $10,000	*80	*484	3,026	620	14,384,489	7,790,281	8.0	5.8	431
$10,000 under $15,000	3,741	7,452	2,307	3,759	13,729,931	16,832,397	12.3	9.7	1,197
$15,000 under $20,000	3,429	6,863	6,269	6,166	10,542,426	21,880,209	14.7	11.8	2,055
$20,000 under $50,000	13,333	29,409	21,179	42,084	22,877,466	101,795,693	19.0	15.3	4,432
$50,000 under $100,000	22,433	61,962	8,397	54,251	1,430,699	20,600,111	29.5	23.1	14,334
$100,000 under $200,000	7,849	45,365	4,572	56,006	82,486	3,331,649	43.2	31.2	40,244
$200,000 under $500,000	2,721	39,586	1,776	55,062	15,796	1,803,222	57.1	38.8	114,020
$500,000 under $1,000,000	655	21,363	338	18,266	3,292	1,016,248	64.1	45.3	308,515
$1,000,000 or more	332	22,741	207	37,561	1,663	1,787,565	68.4	48.1	1,074,258
Returns with income averaging tax computation[2]									
Total	**28,121**	**114,452**	**56,327**	**396,472**	**5,654,917**	**46,862,007**	**25.7**	**20.4**	**8,214**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	22,595	13,545	9.4	6.5	545
$10,000 under $15,000	—	—	*426	*34	182,679	223,354	12.3	9.3	1,196
$15,000 under $20,000	**	**	*2,580	*1,829	417,180	886,830	14.5	11.5	2,049
$20,000 under $50,000	**4,389	**5,120	27,524	41,945	3,919,290	21,549,916	20.4	16.4	5,465
$50,000 under $100,000	13,124	28,167	14,260	88,923	967,535	15,173,712	30.3	24.0	15,622
$100,000 under $200,000	7,387	36,881	7,116	96,695	121,740	5,185,933	42.6	33.1	42,535
$200,000 under $500,000	2,874	31,409	3,462	100,117	21,033	2,451,333	56.0	41.7	116,519
$500,000 under $1,000,000	292	8,835	717	37,650	2,209	687,806	65.3	46.6	311,224
$1,000,000 or more	55	4,039	242	29,279	656	689,579	69.3	52.9	1,051,188
Returns with maximum tax computation[3]									
Total	**4,394**	**9,857**	**1,447**	**26,379**	**465,680**	**25,871,495**	**43.0**	**36.0**	**55,279**
Under $50,000	—	—	—	—	2,733	34,523	29.0	27.5	12,632
$50,000 under $100,000	463	247	*111	*482	153,802	3,965,216	35.2	30.1	25,483
$100,000 under $200,000	2,635	2,559	716	4,857	237,037	10,870,089	40.7	33.9	45,769
$200,000 under $500,000	1,051	3,577	411	6,140	63,142	7,070,450	47.5	39.9	111,855
$500,000 under $1,000,000	193	2,264	122	6,749	6,896	2,004,269	52.7	43.9	290,432
$1,000,000 or more	52	1,210	87	8,152	2,070	1,926,949	56.9	46.6	929,995

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
[1]Includes prior-year and fiscal-year returns with partially tax-exempt income tax computation
[2]Includes prior-year and fiscal-year returns with alternative tax and no maximum tax computation
[3]Includes prior-year and fiscal-year returns with maximum and alternative tax computations
NOTE: Detail may not add to total because of rounding

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Total number of principal residences	Returns with energy conservation expenditures: Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking		Other current-year energy conservation expenditures	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**4,787,883**	**4,793,461**	**4,600,985**	**3,200,379**	**2,701,148**	**1,217,612**	**2,460,285**	**1,455,357**	**1,225,054**	**83,711**	**873,848**	**443,699**
No adjusted gross income	14,172	14,172	12,357	10,077	5,807	4,546	3,461	1,963	133	38	3,324	3,530
$1 under $1,000	*1,822	*1,822	*1,611	*1,370	*87	*256	*1,524	*1,114	—	—	—	—
$1,000 under $2,000	*694	*694	*663	*513	*334	*56	*614	*366	—	—	*310	*90
$2,000 under $3,000	4,060	4,060	3,558	3,003	*1,982	*1,602	*1,193	*595	—	—	*485	*806
$3,000 under $4,000	13,154	13,154	11,624	7,666	5,466	3,813	6,129	3,334	*869	*77	*518	*442
$4,000 under $5,000	21,963	21,963	14,426	15,757	7,513	6,044	11,401	8,441	*1,980	*178	*905	*1,094
$5,000 under $6,000	27,201	27,201	16,350	10,363	9,905	5,743	7,873	2,610	*2,036	*54	*2,659	*1,957
$6,000 under $7,000	47,167	47,167	41,534	38,274	21,032	9,291	22,267	25,430	7,711	995	*4,172	*2,559
$7,000 under $8,000	53,856	53,856	50,330	28,883	24,223	7,655	22,923	15,142	7,497	214	11,511	5,872
$8,000 under $9,000	94,311	94,311	88,409	60,974	48,192	31,874	52,491	22,898	13,243	894	11,893	5,308
$9,000 under $10,000	67,879	67,879	62,892	32,002	37,515	12,798	27,513	13,643	6,524	294	10,752	5,266
$10,000 under $11,000	90,299	90,299	87,095	55,992	53,047	27,754	46,663	23,341	17,432	649	13,725	4,249
$11,000 under $12,000	81,274	81,274	78,198	52,981	47,527	24,268	42,016	17,774	14,668	5,141	13,283	5,797
$12,000 under $13,000	90,883	90,883	86,786	54,240	47,534	23,934	42,158	17,111	16,997	1,567	21,245	11,628
$13,000 under $14,000	92,201	92,227	86,899	58,290	57,237	25,136	34,424	22,931	25,601	4,462	10,586	5,761
$14,000 under $15,000	85,560	85,560	83,505	53,300	45,566	14,047	51,574	30,911	23,036	1,875	11,680	6,466
$15,000 under $16,000	102,501	102,501	96,913	56,123	54,198	22,085	53,620	24,999	19,298	746	19,877	8,293
$16,000 under $17,000	117,259	117,259	114,617	67,226	57,210	18,983	62,783	37,507	24,815	3,946	24,006	6,789
$17,000 under $18,000	126,446	126,446	123,039	75,422	65,351	23,804	78,573	40,028	32,810	1,302	23,033	10,288
$18,000 under $19,000	117,424	117,424	115,652	76,120	66,457	32,288	70,448	24,013	35,583	1,299	17,085	18,521
$19,000 under $20,000	137,613	137,613	134,398	88,381	90,856	34,097	77,357	43,681	48,829	2,132	18,914	8,472
$20,000 under $25,000	751,044	751,044	730,493	488,879	454,832	192,524	396,283	222,344	200,901	9,708	120,142	64,302
$25,000 under $30,000	720,849	724,524	697,899	462,724	409,534	173,942	391,361	213,015	214,154	10,971	135,392	64,795
$30,000 under $40,000	1,021,985	1,021,985	991,188	663,520	620,641	254,348	516,126	303,424	286,057	14,405	196,215	91,342
$40,000 under $50,000	466,691	468,389	453,007	340,230	244,363	123,652	233,987	155,258	132,358	9,756	104,537	51,564
$50,000 under $75,000	296,444	296,593	283,463	244,204	156,346	88,797	141,408	112,697	70,069	7,698	67,116	35,011
$75,000 under $100,000	76,440	76,466	71,617	76,937	37,095	26,057	34,587	34,580	14,798	2,403	16,904	13,897
$100,000 under $200,000	54,950	54,950	51,668	59,206	25,995	21,685	24,984	28,143	6,387	2,122	11,189	7,257
$200,000 under $500,000	10,299	10,300	9,515	15,153	4,724	5,673	4,018	6,851	1,123	677	2,113	1,952
$500,000 under $1,000,000	1,113	1,115	994	1,837	441	603	412	857	114	78	232	299
$1,000,000 or more	329	330	285	731	138	255	114	354	31	33	45	90
Taxable returns, total	**4,601,056**	**4,606,608**	**4,461,965**	**3,060,749**	**2,617,295**	**1,153,391**	**2,386,177**	**1,394,012**	**1,205,856**	**82,741**	**855,740**	**430,604**
No adjusted gross income	**227	**227	**156	**238	**145	**208	14	24	4	1	7	6
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	**	**	**	**	**	**	—	—	—	—	—	—
$3,000 under $4,000	*1,086	*1,086	*1,086	*515	*32	*3	*25	*2	*561	*67	*518	*442
$4,000 under $5,000	9,071	9,071	*6,999	*3,220	*3,582	*1,939	*5,445	*1,054	*1,980	*178	*486	*49
$5,000 under $6,000	15,979	15,979	13,555	7,237	7,685	3,432	*6,304	*2,027	*880	*19	*1,977	*1,760
$6,000 under $7,000	21,311	21,311	17,235	15,385	7,468	1,652	9,674	12,435	*6,275	*954	*1,478	*345
$7,000 under $8,000	34,951	34,951	34,848	15,387	15,077	4,639	14,547	5,319	*4,409	*151	10,883	5,277
$8,000 under $9,000	73,301	73,301	72,331	41,299	38,354	18,980	39,351	17,231	10,842	823	*9,519	*4,264
$9,000 under $10,000	61,385	61,385	56,876	27,063	34,796	10,546	25,125	12,534	5,324	256	8,788	3,727
$10,000 under $11,000	80,168	80,168	78,944	46,973	48,510	24,606	41,274	17,511	17,385	611	13,697	4,245
$11,000 under $12,000	79,796	79,796	76,766	51,527	46,165	23,565	41,426	17,028	14,580	5,138	13,241	5,795
$12,000 under $13,000	81,556	81,556	79,944	47,582	42,207	19,768	38,361	15,122	14,580	1,440	18,677	11,251
$13,000 under $14,000	87,951	87,951	83,559	55,907	54,665	23,602	31,507	22,125	23,452	4,419	10,586	5,761
$14,000 under $15,000	84,220	84,220	82,656	52,679	44,763	13,609	51,173	30,731	22,994	1,873	11,680	6,466
$15,000 under $16,000	100,070	100,070	96,210	55,195	53,791	21,951	53,280	24,214	18,978	738	19,877	8,293
$16,000 under $17,000	115,161	115,161	112,655	66,677	55,248	18,507	62,637	37,438	24,669	3,943	24,006	6,789
$17,000 under $18,000	124,262	124,262	122,226	75,051	64,558	23,462	78,534	39,998	32,810	1,302	23,033	10,288
$18,000 under $19,000	115,567	115,567	115,383	75,734	66,241	32,048	70,224	23,867	35,583	1,299	17,085	18,521
$19,000 under $20,000	135,010	135,010	132,296	87,136	88,754	33,230	77,356	43,680	47,152	1,754	18,914	8,472
$20,000 under $25,000	741,349	741,349	724,115	478,738	450,239	187,605	394,421	217,611	198,656	9,647	118,472	63,875
$25,000 under $30,000	715,978	719,653	695,275	457,261	407,274	169,699	390,986	213,000	214,109	10,971	134,664	63,592
$30,000 under $40,000	1,018,608	1,018,608	989,489	662,798	619,028	253,851	516,007	303,219	285,954	14,402	196,182	91,327
$40,000 under $50,000	465,465	467,163	452,169	339,535	244,192	123,604	233,154	154,627	132,193	9,748	**199,580	**107,719
$50,000 under $75,000	295,608	295,757	283,141	243,757	156,154	88,615	141,263	112,433	70,059	7,698	**	**
$75,000 under $100,000	76,297	76,323	71,592	76,932	**67,788	**53,412	**63,563	**69,572	**21,159	**4,522	**	**
$100,000 under $200,000	54,941	54,941	**61,180	**74,356	**	**	**	**	**	**	**	**
$200,000 under $500,000	**11,738	**11,742	**	**	**	**	**	**	1,123	677	2,113	1,952
$500,000 under $1,000,000	**	**	994	1,837	441	603	412	857	114	78	232	299
$1,000,000 or more	**	**	285	731	138	255	114	354	31	33	45	90
Total nontaxable returns	**186,827**	**186,853**	**139,020**	**139,630**	**83,853**	**64,220**	**74,108**	**61,345**	**19,198**	**970**	**18,108**	**13,094**
All returns, summary												
Under $5,000	55,865	55,865	44,239	38,386	21,189	16,317	24,322	15,814	2,982	292	5,542	5,963
$5,000 under $10,000	290,414	290,414	259,515	170,497	140,867	67,362	133,067	79,723	37,011	2,451	40,987	20,961
$10,000 under $15,000	440,217	440,243	422,483	274,803	250,911	115,140	216,835	112,068	97,734	13,694	70,519	33,902
$15,000 under $20,000	601,243	601,243	584,619	363,273	334,072	131,257	342,781	170,229	161,335	9,424	102,915	52,363
$20,000 or more	3,400,144	3,405,696	3,290,129	2,353,421	1,954,109	887,537	1,743,280	1,077,524	925,992	57,850	653,885	330,510

Footnote(s) at end of table

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with energy conservation expenditures—Continued								Returns with renewable energy source expenditures			
	Maximum allowable energy conservation expenditures		Prior-year energy conservation expenditures		Maximum allowable current-year energy conservation expenditures		Energy conservation credit (before limitation)		Total expenditures		Expenditures for solar energy	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**4,600,985**	**2,900,138**	**1,328,277**	**764,800**	**4,585,556**	**2,796,801**	**4,585,556**	**418,800**	**155,269**	**447,558**	**137,430**	**398,999**
No adjusted gross income	12,357	9,002	783	1,003	12,242	8,505	12,242	1,270	532	5,681	477	5,295
$1 under $1,000	*1,611	*1,245	*43	*9	*1,611	*1,245	*1,611	*186	—	—	—	—
$1,000 under $2,000	*663	*513	*310	*78	*663	*513	*663	*77	—	—	—	—
$2,000 under $3,000	3,558	2,644	*544	*953	3,558	2,438	3,558	365	—	—	—	—
$3,000 under $4,000	11,624	7,332	*333	*560	11,624	7,332	11,624	1,096	*43	*194	*43	*194
$4,000 under $5,000	14,426	13,535	*2,737	*1,221	14,426	13,335	14,426	1,998	*896	*684	*896	*684
$5,000 under $6,000	16,350	9,586	*3,762	*2,867	16,350	9,141	16,350	1,369	*4,589	*19,448	*4,589	*19,448
$6,000 under $7,000	41,534	30,269	*7,829	*4,274	41,534	30,262	41,534	4,531	*3,140	*4,754	*3,140	*4,754
$7,000 under $8,000	50,330	26,918	14,667	5,741	50,330	26,896	50,330	4,023	*1,865	*2,798	*1,865	*2,798
$8,000 under $9,000	88,409	55,611	21,663	11,695	88,409	54,191	88,409	8,110	*992	*1,058	*992	*1,058
$9,000 under $10,000	62,892	31,898	15,739	10,914	62,892	31,887	62,892	4,771	*107	*42	*107	*42
$10,000 under $11,000	87,095	55,803	20,606	16,667	87,095	55,368	87,095	8,299	*1,431	*3,635	*1,431	*3,635
$11,000 under $12,000	78,198	49,976	13,367	3,462	78,198	49,387	78,198	7,393	—	—	—	—
$12,000 under $13,000	86,786	51,203	24,222	14,805	86,786	49,512	86,786	7,415	*199	*659	*199	*659
$13,000 under $14,000	86,899	54,842	18,037	12,657	86,847	50,773	86,847	7,604	*2,415	*5,389	*2,415	*5,389
$14,000 under $15,000	83,505	50,271	13,611	10,571	83,505	46,834	83,505	7,009	*2,104	*4,308	*1,669	*2,351
$15,000 under $16,000	96,913	54,463	22,074	12,035	96,913	53,463	96,913	8,009	*2,801	*5,889	*2,801	*5,889
$16,000 under $17,000	114,617	65,469	38,301	22,254	112,868	58,192	112,868	8,700	4,385	16,883	*4,130	*16,394
$17,000 under $18,000	123,039	73,031	35,540	13,283	122,947	72,964	122,947	10,936	*1,997	*5,308	*1,997	*5,308
$18,000 under $19,000	115,652	63,893	35,498	16,122	115,652	63,565	115,652	9,519	*3,639	*2,380	*2,222	*2,191
$19,000 under $20,000	134,398	81,180	29,621	13,930	134,398	80,725	134,398	12,090	*2,170	*9,443	*2,170	*9,443
$20,000 under $25,000	730,493	445,552	221,692	117,437	727,113	425,760	727,113	63,753	17,371	31,415	13,607	30,047
$25,000 under $30,000	697,899	418,926	193,328	106,665	693,981	406,604	693,981	60,896	25,031	61,776	22,285	59,752
$30,000 under $40,000	991,188	607,239	320,935	197,532	988,607	581,987	988,607	87,152	31,758	103,764	25,814	64,992
$40,000 under $50,000	453,007	310,609	149,166	87,643	451,170	301,126	451,170	45,073	20,252	50,887	18,357	49,593
$50,000 under $75,000	283,463	208,730	87,225	52,414	282,673	201,248	282,673	30,145	16,325	55,636	15,336	54,738
$75,000 under $100,000	71,617	61,417	21,172	14,259	71,612	58,847	71,612	8,822	5,758	29,200	5,648	28,997
$100,000 under $200,000	51,668	47,063	13,264	11,212	50,962	43,629	50,962	6,531	4,254	19,095	4,047	18,341
$200,000 under $500,000	9,515	10,391	1,957	2,249	9,328	9,639	9,328	1,444	1,052	5,977	1,037	5,801
$500,000 under $1,000,000	994	1,139	205	247	981	1,069	981	160	120	848	113	800
$1,000,000 or more	285	385	46	44	281	366	281	55	43	407	43	407
Taxable returns, total	**4,461,965**	**2,777,716**	**1,306,126**	**747,846**	**4,446,704**	**2,677,802**	**4,446,704**	**400,999**	**132,999**	**346,929**	**116,975**	**318,311**
No adjusted gross income	**156	**180	*32	*19	**156	**162	**156	**24	3	46	3	46
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	**	**	—	—	**	**	**	**	—	—	—	—
$3,000 under $4,000	*1,086	*515	*25	*16	*1,086	*515	*1,086	*77	—	—	—	—
$4,000 under $5,000	*6,999	*3,220	*1,864	*522	*6,999	*3,220	*6,999	*483	—	—	—	—
$5,000 under $6,000	13,555	7,237	*2,637	*2,354	13,555	6,791	13,555	1,018	*54	*32	*54	*32
$6,000 under $7,000	17,235	9,607	*3,383	*1,765	17,235	9,607	17,235	1,437	*558	*103	*558	*103
$7,000 under $8,000	34,848	15,082	13,844	5,483	34,848	15,082	34,848	2,256	—	—	—	—
$8,000 under $9,000	72,331	40,311	18,531	9,545	72,331	38,891	72,331	5,819	*591	*59	*591	*59
$9,000 under $10,000	56,876	27,041	12,583	8,794	56,876	27,041	56,876	4,046	*107	*42	*107	*42
$10,000 under $11,000	78,944	46,874	18,752	14,953	78,944	46,485	78,944	6,968	*296	*93	*296	*93
$11,000 under $12,000	76,766	48,522	13,321	3,441	76,766	47,933	76,766	7,176	—	—	—	—
$12,000 under $13,000	79,944	44,853	24,222	14,805	79,944	43,162	79,944	6,466	—	—	—	—
$13,000 under $14,000	83,559	52,476	17,724	12,471	83,559	48,443	83,559	7,263	*1,834	*4,084	*1,834	*4,084
$14,000 under $15,000	82,656	49,650	13,611	10,571	82,656	46,213	82,656	6,916	*1,571	*2,122	*1,571	*2,122
$15,000 under $16,000	96,210	53,683	21,754	11,942	96,210	52,683	96,210	7,892	*2,331	*5,112	*2,331	*5,112
$16,000 under $17,000	112,655	64,921	38,199	22,137	110,906	57,644	110,906	8,620	*2,621	*11,286	*2,410	*11,100
$17,000 under $18,000	122,226	72,661	35,521	13,278	122,134	72,598	122,134	10,882	*1,569	*3,489	*1,569	*3,489
$18,000 under $19,000	115,383	63,513	35,498	16,122	115,383	63,185	115,383	9,462	*3,319	*2,310	*1,902	*2,121
$19,000 under $20,000	132,296	79,936	29,620	13,929	132,296	79,480	132,296	11,904	*2,125	*9,298	*2,125	*9,298
$20,000 under $25,000	724,115	437,947	217,977	113,577	720,735	420,560	720,735	62,974	14,568	21,150	10,804	19,782
$25,000 under $30,000	695,275	414,296	193,234	106,653	691,357	401,974	691,357	60,202	24,336	51,938	21,590	49,914
$30,000 under $40,000	989,489	606,607	320,935	197,532	986,908	581,354	986,908	87,058	30,141	83,679	25,478	62,200
$40,000 under $50,000	452,169	309,914	148,996	87,525	450,332	300,432	450,332	44,970	19,865	45,897	17,970	44,603
$50,000 under $75,000	283,141	208,284	**123,612	**80,119	282,351	200,803	282,351	30,079	16,004	51,882	15,015	50,984
$75,000 under $100,000	71,592	61,412	**	**	**122,547	**102,469	**122,547	**15,352	5,640	27,986	5,530	27,783
$100,000 under $200,000	**61,180	**57,451	**	**	**	**	**	**	**5,303	**25,066	**5,081	**24,136
$200,000 under $500,000	**	**	**	**	9,328	9,639	9,328	1,444	**	**	**	**
$500,000 under $1,000,000	994	1,139	205	247	981	1,069	981	160	120	848	113	800
$1,000,000 or more	285	385	46	44	281	366	281	55	43	407	43	407
Total nontaxable returns	**139,020**	**122,422**	**22,151**	**16,954**	**138,852**	**118,999**	**138,852**	**17,801**	**22,270**	**100,628**	**20,455**	**80,688**
All returns, summary:												
Under $5,000	44,239	34,271	4,750	3,823	44,124	33,367	44,124	4,991	1,471	6,558	1,416	6,173
$5,000 under $10,000	259,515	154,282	63,660	35,490	259,515	152,377	259,515	22,805	10,693	28,099	10,693	28,099
$10,000 under $15,000	422,483	262,096	89,843	58,163	422,431	251,873	422,431	37,720	6,149	13,992	5,714	12,034
$15,000 under $20,000	584,619	338,037	161,034	77,624	582,778	328,909	582,778	49,254	14,992	39,904	13,320	39,226
$20,000 or more	3,290,129	2,111,452	1,008,990	589,700	3,276,708	2,030,276	3,276,708	304,030	121,964	359,005	106,287	313,467

Footnote(s) at end of table.

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with renewable energy source expenditures—Continued											
	Expenditures for geothermal energy		Expenditures for wind energy		Maximum allowable renewable energy source expenditures		Prior-year renewable energy source expenditures		Maximum allowable current-year renewable energy source expenditures		Renewable energy source credit (before limitation)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**6,938**	**21,183**	**11,106**	**27,375**	**155,269**	**414,785**	**9,862**	**19,767**	**155,261**	**414,270**	**155,261**	**165,632**
No adjusted gross income	**	**	*54	*378	532	5,063	—	—	532	5,063	532	2,025
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	*43	*194	—	—	*43	*194	*43	*77
$4,000 under $5,000	—	—	—	—	*896	*684	—	—	*896	*684	*896	*273
$5,000 under $6,000	—	—	—	—	*4,589	*19,448	*44	*45	*4,589	*19,448	*4,589	*7,775
$6,000 under $7,000	—	—	—	—	*3,140	*4,754	*49	*162	*3,140	*4,754	*3,140	*1,897
$7,000 under $8,000	—	—	—	—	*1,865	*2,798	—	—	*1,865	*2,798	*1,865	*1,119
$8,000 under $9,000	—	—	—	—	*992	*1,058	—	—	*992	*1,058	*992	*424
$9,000 under $10,000	—	—	—	—	*107	*42	*53	*195	*107	*42	*107	*17
$10,000 under $11,000	—	—	—	—	*1,431	*3,635	*52	*141	*1,431	*3,635	*1,431	*1,448
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	*199	*659	—	—	*199	*659	*199	*264
$13,000 under $14,000	—	—	—	—	*2,415	*5,389	—	—	*2,415	*5,389	*2,415	*2,156
$14,000 under $15,000	**436	**1,966	—	—	*2,104	*4,308	*44	*26	*2,104	*4,308	*2,104	*1,723
$15,000 under $16,000	—	—	—	—	*2,801	*5,889	*44	*33	*2,801	*5,889	*2,801	*2,356
$16,000 under $17,000	*211	*185	*44	*303	4,385	16,883	*46	*45	4,385	16,883	4,385	6,701
$17,000 under $18,000	—	—	—	—	*1,997	*5,308	*41	*185	*1,997	*5,308	*1,997	*2,123
$18,000 under $19,000	*1,417	*128	*47	*62	*3,639	*2,380	*1,463	*432	*3,639	*2,380	*3,639	*952
$19,000 under $20,000	—	—	—	—	*2,170	*9,443	—	—	*2,170	*9,443	*2,170	*3,778
$20,000 under $25,000	*1,549	*108	*2,215	*1,260	17,371	31,387	*1,052	*3,222	17,371	31,387	17,371	12,555
$25,000 under $30,000	*435	*1,662	*2,344	*362	25,031	58,571	*1,029	*1,293	25,031	58,571	25,031	23,424
$30,000 under $40,000	*2,513	*16,269	*3,431	*22,503	31,758	98,635	2,787	5,759	31,758	98,635	31,758	39,452
$40,000 under $50,000	—	—	*1,895	*1,294	20,252	44,738	1,305	3,427	20,252	44,738	20,252	17,894
$50,000 under $75,000	*155	*137	*905	*761	16,325	47,933	*1,374	*2,745	16,325	47,660	16,325	19,065
$75,000 under $100,000	*23	*57	*87	*145	5,758	23,633	*377	*1,643	5,758	23,520	5,758	9,408
$100,000 under $200,000	*182	*482	*76	*272	4,254	16,527	*75	*195	4,254	16,502	4,254	6,601
$200,000 under $500,000	*14	*162	3	15	1,052	4,506	*18	*183	1,044	4,412	1,044	1,761
$500,000 under $1,000,000	3	28	5	20	120	648	6	26	120	638	120	255
$1,000,000 or more	—	—	—	—	43	272	3	10	43	272	43	108
Taxable returns, total	**6,502**	**19,218**	**9,727**	**9,401**	**132,999**	**324,779**	**9,550**	**19,053**	**132,991**	**324,360**	**132,991**	**129,729**
No adjusted gross income	—	—	—	—	3	21	—	—	3	21	3	8
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	*54	*32	—	—	*54	*32	*54	*13
$6,000 under $7,000	—	—	—	—	*558	*103	—	—	*558	*103	*558	*41
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	*591	*59	—	—	*591	*59	*591	*24
$9,000 under $10,000	—	—	—	—	*107	*42	*53	*195	*107	*42	*107	*17
$10,000 under $11,000	—	—	—	—	*296	*93	—	—	*296	*93	*296	*32
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	*1,834	*4,084	—	—	*1,834	*4,084	*1,834	*1,634
$14,000 under $15,000	—	—	—	—	*1,571	*2,122	*44	*26	*1,571	*2,122	*1,571	*849
$15,000 under $16,000	—	—	—	—	*2,331	*5,112	*44	*33	*2,331	*5,112	*2,331	*2,046
$16,000 under $17,000	*211	*185	—	—	*2,621	*11,286	*46	*45	*2,621	*11,286	*2,621	*4 514
$17,000 under $18,000	—	—	—	—	*1,569	*3,489	—	—	*1,569	*3,489	*1,569	*1,396
$18,000 under $19,000	*1,417	*128	*47	*62	*3,319	*2,310	*1,463	*432	*3,319	*2,310	*3,319	*924
$19,000 under $20,000	—	—	—	—	*2,125	*9,298	—	—	*2,125	*9,298	*2,125	*3,720
$20,000 under $25,000	*1,549	*108	*2,215	*1,260	14,568	21,150	*1,021	*3,134	14,568	21,150	14,568	8,461
$25,000 under $30,000	*435	*1,662	*2,344	*362	24,336	51,938	*1,029	*1,293	24,336	51,938	24,336	20,771
$30,000 under $40,000	*2,513	*16,269	*2,150	*5,210	30,141	83,032	2,787	5,759	30,141	83,032	30,141	33,211
$40,000 under $50,000	—	—	*1,895	*1,294	19,865	41,308	1,305	3,427	19,865	41,308	19,865	16,522
$50,000 under $75,000	*155	*137	*905	*761	16,004	44,746	*1,374	*2,745	16,004	44,473	16,004	17,790
$75,000 under $100,000	*23	*57	*87	*145	5,640	22,606	*282	*1,548	5,640	22,588	5,640	9,035
$100,000 under $200,000	*182	*482	*76	*272	**5,303	**21,027	*75	*195	**5,295	**20,908	**5,295	**8,360
$200,000 under $500,000	*14	*162	3	15	**	**	*18	*183	**	**	**	**
$500,000 under $1,000,000	3	28	5	20	120	648	6	26	120	638	120	255
$1,000,000 or more	—	—	—	—	43	272	3	10	43	272	43	108
Total nontaxable returns	***436**	***1,965**	***1,379**	***17,974**	**22,270**	**90,006**	***312**	***715**	**22,270**	**89,911**	**22,270**	**35,903**
All returns, summary												
Under $5,000	**	**	*54	*378	1,471	5,941	—	—	1,471	5,941	1,471	2,376
$5,000 under $10,000	—	—	—	—	10,693	28,099	*146	*402	10,693	28,099	10,693	11,232
$10,000 under $15,000	**436	**1,966	—	—	6,149	13,992	*96	*167	6,149	13,992	6,149	5,591
$15,000 under $20,000	*1,628	*313	*91	*365	14,992	39,904	*1,594	*695	14,992	39,904	14,992	15,911
$20,000 or more	4,874	18,905	10,961	26,633	121,964	326,850	8,026	18,504	121,956	326,335	121,956	130,522

Footnote(s) at end of table

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total current-year residential energy credit (before limitation)		Residential energy credit carryover from 1979		Total available residential energy credit		Income tax before residential energy credit		Credit carried over to 1981		Credit used to offset income tax before credits		Credit used to offset minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**4,696,379**	**584,432**	**118,244**	**20,192**	**4,781,708**	**604,624**	**4,669,675**	**25,199,236**	**181,821**	**42,364**	**4,669,675**	**562,141**	**650**	**120**
No adjusted gross income	12,718	3,295	1,823	435	14,152	3,731	*18	*14	14,095	3,706	*18	*2	**127	**22
$1 under $1,000	*1,611	*186	*211	*40	*1,822	*226	—	—	*1,822	*226	—	—	—	—
$1,000 under $2,000	*663	*77	*31	*18	*694	*94	—	—	*694	*94	—	—	—	—
$2,000 under $3,000	3,558	365	*553	*127	4,060	492	—	—	4,059	492	—	—	**	**
$3,000 under $4,000	11,667	1,173	*1,795	*203	13,154	1,376	*4,763	*753	12,100	1,153	*4,763	*223	—	—
$4,000 under $5,000	15,321	2,272	7,059	695	21,963	2,967	14,288	1,854	12,893	1,876	14,288	1,091	—	—
$5,000 under $6,000	20,254	9,144	7,485	740	27,201	9,885	21,453	3,797	11,168	7,988	21,453	1,897	—	—
$6,000 under $7,000	42,324	6,428	7,869	832	47,167	7,261	33,663	8,424	23,550	3,605	33,663	3,656	—	—
$7,000 under $8,000	52,195	5,142	1,742	157	53,856	5,299	48,664	15,930	13,432	1,217	48,664	4,082	—	—
$8,000 under $9,000	88,758	8,534	10,731	1,154	94,311	9,688	86,699	34,071	18,265	2,177	86,699	7,511	—	—
$9,000 under $10,000	62,999	4,788	6,119	1,022	67,879	5,810	64,445	37,467	6,137	626	64,445	5,182	*15	*1
$10,000 under $11,000	88,526	9,748	*3,869	*443	90,299	10,190	86,496	52,268	10,084	1,445	86,496	8,745	—	—
$11,000 under $12,000	78,198	7,393	*3,122	*176	81,274	7,569	79,888	67,890	*1,478	*223	79,888	7,346	—	—
$12,000 under $13,000	86,985	7,679	5,163	851	90,883	8,529	85,636	83,460	9,327	1,390	85,636	7,133	*75	*7
$13,000 under $14,000	89,262	9,760	*3,037	**1,060	92,201	10,820	90,630	101,791	4,250	1,245	90,630	9,573	**10	**2
$14,000 under $15,000	85,096	8,732	*512	*28	85,560	8,760	85,066	118,235	*1,340	*541	85,066	8,219	—	—
$15,000 under $16,000	97,583	10,365	*4,963	*842	102,501	11,207	102,012	145,414	*2,431	*766	102,012	10,441	—	—
$16,000 under $17,000	115,247	15,402	*3,418	*788	117,259	16,190	116,916	199,212	2,104	360	116,916	15,830	—	—
$17,000 under $18,000	124,539	13,060	1,856	957	126,354	14,017	124,390	220,343	2,179	1,553	124,390	12,464	**	**
$18,000 under $19,000	116,113	10,471	*3,785	*731	117,424	11,202	115,579	231,734	*1,857	*463	115,579	10,739	—	—
$19,000 under $20,000	136,568	15,868	*1,045	*367	137,613	16,234	136,167	282,600	*2,949	*301	136,167	15,894	*221	*40
$20,000 under $25,000	740,395	76,308	14,431	2,680	749,438	78,987	739,798	1,975,427	11,149	4,689	739,798	74,291	*43	*7
$25,000 under $30,000	712,795	84,320	9,332	1,457	720,844	85,776	715,405	2,633,407	6,134	1,647	715,405	84,130	—	—
$30,000 under $40,000	1,014,063	126,604	12,213	2,245	1,020,722	128,848	1,017,657	5,524,719	4,684	2,226	1,017,657	126,612	*42	*11
$40,000 under $50,000	462,805	62,967	2,296	1,192	465,048	64,159	463,957	3,828,153	1,596	354	463,957	63,805	*7	*1
$50,000 under $75,000	294,485	49,210	2,338	657	295,654	49,867	294,207	3,880,951	1,463	1,509	294,207	48,351	37	7
$75,000 under $100,000	76,307	18,229	*503	*83	76,435	18,312	76,206	1,780,109	348	415	76,206	17,891	*16	*7
$100,000 under $200,000	53,905	13,132	754	149	54,386	13,282	54,156	2,261,877	201	48	54,156	13,222	*45	*11
$200,000 under $500,000	10,047	3,205	145	43	10,125	3,249	10,097	1,106,330	*26	*26	10,097	3,222	6	1
$500,000 under $1,000,000	1,078	415	29	12	1,103	427	1,096	315,411	3	1	1,096	424	6	2
$1,000,000 or more	314	163	15	7	326	170	323	287,593	3	2	323	168	—	—
Taxable returns, total	**4,540,980**	**530,728**	**75,922**	**11,581**	**4,594,901**	**542,309**	**4,588,105**	**25,177,343**	**6,450**	**1,369**	**4,588,105**	**540,833**	**560**	**107**
No adjusted gross income	**159	**33	70	11	**227	**44	*17	*13	170	32	*17	*2	**42	**10
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	**	**	—	—	**	**	—	—	—	—	—	—	**	**
$3,000 under $4,000	*1,086	*77	—	—	*1,086	*77	*1,054	*606	**33	**1	*1,054	*76	—	—
$4,000 under $5,000	*6,999	*483	*2,072	*85	9,071	568	9,070	1,331	**	**	9,070	568	—	—
$5,000 under $6,000	13,555	1,030	*2,424	*166	15,979	1,196	15,979	3,096	—	—	15,979	1,196	—	—
$6,000 under $7,000	17,235	1,479	*4,076	*586	21,311	2,064	21,311	6,753	—	—	21,311	2,064	—	—
$7,000 under $8,000	34,848	2,256	*132	*22	34,951	2,278	34,951	13,862	—	—	34,951	2,278	—	—
$8,000 under $9,000	72,331	5,844	*3,090	*90	73,301	5,933	73,255	32,256	*69	*9	73,255	5,924	—	—
$9,000 under $10,000	56,983	4,062	*4,906	*913	61,385	4,976	61,370	37,248	—	—	61,370	4,975	*15	*1
$10,000 under $11,000	79,240	7,000	*3,020	*286	80,168	7,285	80,168	50,808	—	—	80,168	7,285	—	—
$11,000 under $12,000	76,766	7,176	*3,030	*162	79,796	7,338	79,796	67,882	—	—	79,796	7,338	—	—
$12,000 under $13,000	79,944	6,466	*2,877	*278	81,556	6,743	81,481	83,063	—	—	81,481	6,736	*75	*7
$13,000 under $14,000	85,393	8,897	*2,604	*97	87,951	8,994	87,942	101,210	—	—	87,942	8,992	**10	**2
$14,000 under $15,000	83,756	7,765	*512	*28	84,220	7,793	84,220	117,810	—	—	84,220	7,793	—	—
$15,000 under $16,000	96,730	9,937	*3,385	*109	100,070	10,046	100,070	145,019	—	—	100,070	10,046	—	—
$16,000 under $17,000	113,241	13,134	*3,326	*766	115,161	13,900	115,155	197,279	*6	*3	115,155	13,897	—	—
$17,000 under $18,000	123,298	12,277	*872	*41	124,170	12,318	124,169	220,197	—	—	124,169	12,318	**	**
$18,000 under $19,000	115,524	10,386	*2,517	*352	115,567	10,737	115,567	231,732	—	—	115,567	10,737	—	—
$19,000 under $20,000	134,421	15,623	*589	*75	135,010	15,698	134,399	282,343	*390	*21	134,399	15,636	*221	*40
$20,000 under $25,000	731,998	71,434	10,979	1,924	739,743	73,358	737,911	1,974,097	*1,789	*390	737,911	72,961	*43	*7
$25,000 under $30,000	709,521	80,972	7,690	1,256	715,973	82,229	714,710	2,631,489	*1,263	*17	714,710	82,212	—	—
$30,000 under $40,000	1,011,027	120,269	11,872	2,214	1,017,345	122,483	1,016,081	5,520,193	1,307	386	1,016,081	122,085	*42	*11
$40,000 under $50,000	461,580	61,492	2,295	1,192	463,822	62,683	463,445	3,826,831	*370	*200	463,445	62,483	*7	*1
$50,000 under $75,000	293,842	47,868	2,145	638	294,818	48,506	294,202	3,880,947	*627	*153	294,202	48,347	*32	*6
$75,000 under $100,000	76,164	17,856	*503	*83	76,292	17,939	**140,363	**5,148,270	*205	*86	**140,363	**34,290	*16	*7
$100,000 under $200,000	**63,947	**16,335	**936	**209	54,377	13,279	**	**	192	45	**	**	*45	*11
$200,000 under $500,000	**	**	**	**	**11,551	**3,843	**	**	**29	**26	**	**	6	1
$500,000 under $1,000,000	1,078	415	**	**	**	**	1,096	315,411	**	**	1,096	424	6	2
$1,000,000 or more	314	163	**	**	**	**	323	287,593	**	**	323	168	—	—
Total nontaxable returns	**155,399**	**53,704**	**42,322**	**8,611**	**186,807**	**62,315**	**81,570**	**21,893**	**175,371**	**40,994**	**81,570**	**21,308**	***90**	***13**
All returns, summary														
Under $5,000	45,538	7,367	11,472	1,519	55,845	8,886	19,069	2,621	45,663	7,547	19,069	1,316	127	22
$5,000 under $10,000	266,530	34,037	33,946	3,906	290,414	37,942	254,924	99,688	72,552	15,613	254,924	22,328	*15	*1
$10,000 under $15,000	428,067	43,311	15,703	2,558	440,217	45,869	427,716	423,644	26,479	4,845	427,716	41,015	*84	*9
$15,000 under $20,000	590,050	65,165	15,067	3,685	601,151	68,850	595,064	1,079,304	11,520	3,443	595,064	65,367	*222	*41
$20,000 or more	3,366,194	434,553	42,056	8,525	3,394,081	443,078	3,372,902	23,593,978	25,607	10,916	3,372,902	432,115	202	47

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers.
NOTE Detail may not add to total because of rounding

able 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross come

ll figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percent of adjusted gross income								
	Total			Under 3 percent			3 under 5 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**73,906,244**	**1,556,082,195**	**250,341,440**	**5,934,722**	**44,797,438**	**725,792**	**4,817,073**	**44,176,836**	**1,803,674**
adjusted gross income under $5,000	8,128	—679,564	101,209	—	—	—	—	—	—
,000 under $10,000	4,694,044	18,768,599	565,896	2,657,264	10,028,222	155,413	1,710,260	7,654,563	307,954
0,000 under $15,000	14,411,024	109,911,564	7,812,688	2,246,850	17,080,186	272,506	1,537,081	11,956,664	477,918
5,000 under $20,000	13,914,385	172,449,119	17,063,315	656,054	7,797,277	136,895	1,049,726	12,480,262	519,610
0,000 under $30,000	10,961,188	191,078,531	22,774,214	178,386	3,060,566	53,079	262,277	4,485,421	189,071
0,000 under $50,000	15,849,853	389,090,896	53,440,561	115,844	2,752,470	46,770	195,756	4,626,843	190,264
0,000 under $100,000	10,953,895	406,176,223	69,953,761	57,434	2,098,714	32,293	47,595	1,717,444	68,316
00,000 under $200,000	2,554,346	165,038,490	39,757,718	17,924	1,190,014	16,132	11,010	740,505	29,973
00,000 or more	442,274	58,422,661	19,406,182	4,344	578,255	9,758	2,935	388,277	15,281
	117,107	45,825,677	19,465,896	622	211,733	2,948	433	126,857	5,286
Joint returns									
Total	**39,726,769**	**1,123,452,486**	**186,330,714**	**2,297,464**	**26,654,047**	**430,990**	**2,057,628**	**27,610,476**	**1,132,557**
adjusted gross income under $5,000	5,904	—542,166	82,891	—	—	—	—	—	—
,000 under $10,000	4,661	18,323	14,868	—	—	—	*47	*227	*8
0,000 under $15,000	2,566,433	21,517,058	681,179	1,411,970	11,318,691	173,998	682,387	5,880,059	231,418
5,000 under $20,000	5,489,436	69,032,115	4,560,470	557,308	6,625,374	116,760	900,302	10,697,200	446,219
0,000 under $30,000	6,414,090	112,636,461	10,830,508	156,646	2,694,851	46,788	236,371	4,042,799	170,673
0,000 under $50,000	12,448,783	308,152,323	38,818,168	101,333	2,418,785	40,802	184,981	4,378,279	179,545
0,000 under $100,000	9,973,458	370,701,260	62,201,061	49,631	1,826,393	27,156	40,133	1,456,822	58,222
00,000 under $200,000	2,324,368	150,110,704	35,391,195	16,080	1,066,954	14,115	10,293	684,324	27,673
00,000 or more	396,328	52,343,167	17,155,694	3,904	516,732	8,633	2,722	357,090	14,040
	103,308	39,483,241	16,594,679	592	186,267	2,739	392	113,675	4,760
Nonjoint returns									
Total	**34,179,475**	**432,629,710**	**64,010,725**	**3,637,258**	**18,143,390**	**294,802**	**2,759,445**	**16,566,361**	**671,116**
adjusted gross income under $5,000	2,224	—137,398	18,318	—	—	—	—	—	—
,000 under $10,000	4,689,383	18,750,276	551,028	2,657,264	10,028,222	155,413	1,710,213	7,654,336	307,946
0,000 under $15,000	11,844,591	88,394,506	7,131,509	834,880	5,761,495	98,508	854,694	6,076,605	246,500
5,000 under $20,000	8,424,949	103,417,004	12,502,844	98,746	1,171,903	20,135	149,424	1,783,062	73,391
0,000 under $30,000	4,547,098	78,442,071	11,943,706	21,740	365,715	6,291	25,906	442,621	18,398
0,000 under $50,000	3,401,070	80,938,573	14,622,393	14,511	333,685	5,968	10,775	248,564	10,719
0,000 under $100,000	980,437	35,474,963	7,752,700	7,803	272,322	5,137	7,462	260,622	10,095
00,000 under $200,000	229,978	14,927,786	4,366,522	1,844	123,060	2,017	717	56,181	2,300
00,000 or more	45,946	6,079,494	2,250,488	440	61,524	1,124	213	31,187	1,241
	13,799	6,342,435	2,871,217	*30	*25,466	*209	41	13,182	525

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	5 under 7 percent			7 under 10 percent			10 under 12 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**6,108,115**	**66,495,377**	**4,030,542**	**12,715,449**	**175,473,943**	**15,176,243**	**10,516,950**	**180,448,587**	**19,957,561**
adjusted gross income under $5,000	—	—	—	—	—	—	—	—	—
,000 under $10,000	149,320	513,510	30,799	108,061	310,027	25,432	46,469	175,891	19,342
0,000 under $15,000	3,063,520	20,424,832	1,223,782	4,695,435	34,650,562	2,974,526	2,749,797	24,834,805	2,709,991
5,000 under $20,000	1,826,190	22,412,537	1,356,541	3,295,404	41,425,437	3,492,521	1,821,836	22,195,110	2,454,189
0,000 under $30,000	633,255	10,889,073	666,433	2,506,644	43,116,131	3,752,168	2,507,719	43,987,552	4,852,776
0,000 under $50,000	337,559	7,856,490	483,737	1,743,888	41,351,728	3,644,354	2,775,076	66,403,214	7,375,714
0,000 under $100,000	79,765	2,857,464	176,502	326,842	11,535,427	1,023,276	577,385	20,015,530	2,231,379
00,000 under $200,000	15,311	987,941	59,681	34,479	2,187,211	187,455	35,017	2,183,130	242,778
00,000 or more	2,706	368,169	21,859	3,746	481,071	40,841	2,960	388,654	42,317
	489	185,362	11,208	950	416,350	35,670	691	264,700	29,075
Joint returns									
Total	**2,940,103**	**44,106,347**	**2,679,881**	**6,541,040**	**121,645,301**	**10,537,663**	**5,669,688**	**127,019,874**	**14,051,328**
adjusted gross income under $5,000	—	—	—	—	—	—	—	—	—
,000 under $10,000	*361	*1,702	*95	*17	*71	*5	—	—	—
0,000 under $15,000	444,912	4,076,216	240,262	17,229	162,394	12,051	*458	*3,642	*418
5,000 under $20,000	1,514,559	18,690,321	1,129,325	2,208,969	28,633,814	2,385,369	293,046	4,189,165	436,198
0,000 under $30,000	569,340	9,829,417	601,917	2,309,556	39,767,688	3,462,296	2,164,461	38,137,731	4,202,132
0,000 under $50,000	317,276	7,379,017	455,267	1,659,098	39,419,055	3,471,592	2,612,406	62,526,616	6,943,391
0,000 under $100,000	77,403	2,779,078	171,742	311,301	10,954,753	973,586	562,783	19,514,270	2,175,594
00,000 under $200,000	13,400	856,932	51,795	31,093	1,977,432	170,319	33,375	2,088,563	232,455
00,000 or more	2,427	330,744	19,627	2,922	373,664	31,900	2,596	340,027	37,046
	425	162,919	9,851	855	356,431	30,546	563	219,860	24,094
Nonjoint returns									
Total	**3,168,012**	**22,389,030**	**1,350,661**	**6,174,409**	**53,828,642**	**4,638,580**	**4,847,262**	**53,428,713**	**5,906,233**
adjusted gross income under $5,000	—	—	—	—	—	—	—	—	—
,000 under $10,000	148,959	511,808	30,704	108,044	309,956	25,427	46,469	175,891	19,342
0,000 under $15,000	2,618,608	16,348,616	983,520	4,678,206	34,488,169	2,962,474	2,749,339	24,831,164	2,709,574
5,000 under $20,000	311,631	3,722,216	227,217	1,086,435	12,791,623	1,107,152	1,528,790	18,005,945	2,017,992
0,000 under $30,000	63,915	1,059,655	64,517	197,088	3,348,443	289,872	343,258	5,849,821	650,644
0,000 under $50,000	20,283	477,473	28,470	84,790	1,932,673	172,762	162,670	3,876,598	432,323
0,000 under $100,000	2,362	78,385	4,760	15,541	580,674	49,691	14,602	501,260	55,784
00,000 under $200,000	1,911	131,009	7,886	3,386	209,779	17,137	1,642	94,567	10,323
00,000 or more	279	37,424	2,232	824	107,407	8,941	364	48,627	5,271
	64	22,442	1,356	95	59,919	5,124	128	44,840	4,980

ootnote(s) at end of table

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	12 under 15 percent			15 under 17 percent			17 under 20 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**14,409,144**	**310,951,086**	**41,946,156**	**7,074,756**	**187,175,893**	**29,858,750**	**6,287,543**	**198,008,223**	**36,373,160**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*14,315	*64,548	*7,915	*23	*83	*13	*88	*283	*49
$5,000 under $10,000	91,885	752,548	98,300	*12,773	*100,449	*16,049	*5,232	*47,237	*8,909
$10,000 under $15,000	4,529,940	55,662,331	7,455,037	682,242	9,758,545	1,500,984	43,455	601,916	108,464
$15,000 under $20,000	1,960,693	34,924,468	4,604,707	1,626,688	27,072,128	4,356,701	1,206,172	22,110,202	3,978,701
$20,000 under $30,000	5,527,692	135,518,037	18,283,915	2,431,311	62,910,246	10,000,432	1,593,358	39,436,939	7,216,785
$30,000 under $50,000	2,181,500	76,869,342	10,522,831	2,195,092	79,187,120	12,676,045	3,111,480	115,451,017	21,258,883
$50,000 under $100,000	96,326	5,978,485	814,231	121,284	7,235,789	1,162,377	317,243	18,704,591	3,492,952
$100,000 under $200,000	5,660	732,180	97,787	4,512	574,659	92,029	9,186	1,151,521	215,328
$200,000 or more	1,133	449,147	61,434	831	336,874	54,119	1,329	504,518	93,089
Joint returns									
Total	**8,301,459**	**225,324,620**	**30,395,272**	**4,220,515**	**136,710,262**	**21,814,507**	**3,766,617**	**143,402,582**	**26,335,207**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	*11	*32	*5	*88	*283	*49
$5,000 under $10,000	*100	*820	*107	*2,389	*19,472	*3,220	**3,209	**29,439	**5,38[illegible]
$10,000 under $15,000	6,434	86,141	11,492	*2,066	*29,304	*4,925	**	**	**
$15,000 under $20,000	959,493	17,840,421	2,268,359	*3,385	*65,509	*10,649	*3,780	*67,280	*12,533
$20,000 under $30,000	5,112,855	125,863,039	16,956,979	1,963,203	52,004,962	8,251,639	491,494	14,010,015	2,472,596
$30,000 under $50,000	2,125,329	74,904,867	10,256,400	2,128,146	76,844,452	12,299,993	2,954,978	109,921,863	20,228,309
$50,000 under $100,000	91,579	5,652,927	770,374	116,633	6,953,420	1,116,980	303,295	17,865,699	3,335,668
$100,000 under $200,000	4,787	623,610	83,106	3,956	503,406	80,617	8,561	1,061,348	198,446
$200,000 or more	882	352,794	48,455	726	289,705	46,479	1,212	446,655	82,223
Nonjoint returns									
Total	**6,107,685**	**85,626,467**	**11,550,884**	**2,854,241**	**50,465,631**	**8,044,244**	**2,520,926**	**54,605,641**	**10,037,953**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*14,315	*64,548	*7,915	*12	*51	*8	—	—	—
$5,000 under $10,000	91,785	751,728	98,192	*10,384	*80,977	*12,829	*2,024	*17,811	*3,530
$10,000 under $15,000	4,523,506	55,576,190	7,443,546	680,176	9,729,241	1,496,059	43,454	601,902	108,462
$15,000 under $20,000	1,001,200	17,084,048	2,336,348	1,623,303	27,006,619	4,346,051	1,202,392	22,042,922	3,966,168
$20,000 under $30,000	414,837	9,654,998	1,326,936	468,108	10,905,284	1,748,793	1,101,864	25,426,924	4,744,188
$30,000 under $50,000	56,171	1,964,474	266,431	66,946	2,342,668	376,053	156,502	5,529,154	1,030,574
$50,000 under $100,000	4,747	325,558	43,856	4,651	282,369	45,397	13,948	838,892	157,284
$100,000 under $200,000	873	108,569	14,680	556	71,254	11,412	625	90,173	16,881
$200,000 or more	251	96,353	12,980	105	47,169	7,641	117	57,862	10,866

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	20 under 25 percent			25 under 30 percent			30 under 40 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**4,056,415**	**166,464,930**	**36,853,977**	**1,127,849**	**70,397,182**	**19,171,125**	**678,616**	**71,110,194**	**24,450,004**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*493	*1,834	*383	—	—	—	*3,783	*12,681	*4,209
$5,000 under $10,000	*5	*27	*7	*2,699	*21,472	*5,758	*84	*673	*217
$10,000 under $15,000	*2,687	*33,566	*7,059	*2,214	*23,803	*6,453	*3,676	*45,974	*15,682
$15,000 under $20,000	76,918	1,391,158	297,944	*3	*48	*12	*113	*1,823	*644
$20,000 under $30,000	1,097,012	27,394,766	5,956,897	23,400	603,358	162,156	8,424	224,417	70,166
$30,000 under $50,000	2,000,508	81,311,266	17,829,373	336,640	13,462,184	3,582,388	38,157	1,607,617	513,881
$50,000 under $100,000	846,959	51,455,655	11,655,877	691,911	45,981,949	12,550,233	351,263	27,122,843	8,964,355
$100,000 under $200,000	28,246	3,516,338	799,171	64,785	8,013,838	2,230,862	239,545	31,278,771	10,994,346
$200,000 or more	3,587	1,360,320	307,266	6,197	2,290,530	633,264	33,571	10,815,396	3,886,504
Joint returns									
Total	**2,486,694**	**122,325,865**	**27,128,182**	**796,723**	**56,337,027**	**15,345,316**	**518,491**	**59,734,973**	**20,552,793**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*493	*1,834	*383	—	—	—	*1,847	*8,716	*2,945
$5,000 under $10,000	*5	*27	*7	*523	*4,263	*1,079	*84	*673	*217
$10,000 under $15,000	*209	*2,288	*516	**2,184	**23,507	**6,372	*3,586	*44,873	*15,335
$15,000 under $20,000	*8,668	*149,748	*33,970	**	**	**	*113	*1,823	*644
$20,000 under $30,000	*2,938	*79,028	*17,816	*607	*13,792	*3,947	*2,085	*47,989	*16,200
$30,000 under $50,000	1,627,979	68,068,550	14,841,315	91,166	4,261,268	1,097,951	3,427	118,021	40,141
$50,000 under $100,000	817,442	49,681,999	11,248,908	636,007	42,559,788	11,601,336	251,598	20,440,278	6,674,350
$100,000 under $200,000	25,791	3,196,435	726,878	60,655	7,494,579	2,086,694	225,129	29,416,670	10,330,811
$200,000 or more	3,169	1,145,955	258,389	5,581	1,979,831	547,938	30,622	9,655,929	3,472,149
Nonjoint returns									
Total	**1,569,721**	**44,139,065**	**9,725,795**	**331,126**	**14,060,154**	**3,825,809**	**160,125**	**11,375,221**	**3,897,211**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*1,936	*3,966	*1,265
$5,000 under $10,000	—	—	—	*2,176	*17,209	*4,679	—	—	—
$10,000 under $15,000	*2,478	*31,278	*6,543	**33	**343	**92	*90	*1,101	*347
$15,000 under $20,000	68,250	1,241,409	263,974	**	**	**	—	—	—
$20,000 under $30,000	1,094,074	27,315,738	5,939,081	22,793	589,566	158,209	*6,339	*176,427	*53,966
$30,000 under $50,000	372,529	13,242,716	2,988,058	245,474	9,200,916	2,484,438	34,730	1,489,595	473,739
$50,000 under $100,000	29,517	1,773,656	406,968	55,904	3,422,162	948,896	99,665	6,682,564	2,290,005
$100,000 under $200,000	2,455	319,904	72,293	4,130	519,259	144,168	14,416	1,862,101	663,534
$200,000 or more	418	214,365	48,877	616	310,699	85,327	2,949	1,159,467	414,355

Footnote(s) at end of table

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued					
	40 under 50 percent			50 under 70 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(37)	(38)	(39)	(40)	(41)	(42)
All returns						
Total	**137,708**	**28,800,405**	**12,694,503**	**26,644**	**12,128,732**	**6,877,899**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	*113	*422	*178	*129	*331	*212
$5,000 under $10,000	*4,550	*33,840	*15,417	*96	*713	*391
$10,000 under $15,000	*95	*1,059	*445	*481	*6,359	*3,331
$15,000 under $20,000	*1,860	*31,097	*12,506	*378	*7,369	*4,905
$20,000 under $30,000	143	3,616	1,564	*239	*5,274	*2,981
$30,000 under $50,000	831	36,888	17,067	376	14,740	8,488
$50,000 under $100,000	14,000	1,152,850	492,628	896	68,250	37,467
$100,000 under $200,000	67,919	10,090,367	4,364,561	5,315	804,259	428,772
$200,000 or more	48,197	17,450,267	7,790,138	18,734	11,221,436	6,391,353
Joint returns						
Total	**103,134**	**23,847,819**	**10,500,729**	**17,495**	**9,017,096**	**5,094,780**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	*113	*422	*178	*129	*331	*212
$5,000 under $10,000	*2,576	*17,071	*7,420	*90	*665	*358
$10,000 under $15,000	—	—	—	*471	*6,231	*3,244
$15,000 under $20,000	*1,843	*30,807	*12,368	*377	*7,349	*4,893
$20,000 under $30,000	143	3,616	1,564	*237	*5,229	*2,958
$30,000 under $50,000	704	32,898	15,165	232	8,311	5,019
$50,000 under $100,000	2,565	207,499	91,356	655	48,268	26,419
$100,000 under $200,000	51,325	7,890,883	3,388,034	1,165	185,246	101,339
$200,000 or more	43,865	15,664,623	6,984,643	14,139	8,755,467	4,950,337
Nonjoint returns						
Total	**34,574**	**4,952,587**	**2,193,774**	**9,149**	**3,111,636**	**1,783,118**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—
$5,000 under $10,000	*1,974	*16,769	*7,997	*6	*49	*32
$10,000 under $15,000	*95	*1,059	*445	*10	*128	*87
$15,000 under $20,000	*17	*290	*137	**3	**66	**35
$20,000 under $30,000	—	—	—	**	**	**
$30,000 under $50,000	*127	*3,991	*1,903	*144	*6,429	*3,469
$50,000 under $100,000	11,435	945,351	401,272	241	19,982	11,048
$100,000 under $200,000	16,594	2,199,484	976,526	4,150	619,013	327,432
$200,000 or more	4,332	1,785,643	805,495	4,595	2,465,969	1,441,016

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued					
	70 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(43)	(44)	(45)	(46)	(47)	(48)
All returns						
Total	**3,388**	**274,118**	**222,558**	**11,872**	**—620,748**	**199,496**
No adjusted gross income	—	—	—	8,128	—679,564	101,209
$1 under $5,000	*810	*1,926	*1,546	2,916	4,277	12,450
$5,000 under $10,000	*857	*6,205	*5,254	160	1,350	3,666
$10,000 under $15,000	**290	**3,660	**3,181	97	1,319	2,948
$15,000 under $20,000	**	**	**	80	1,462	4,542
$20,000 under $30,000	*94	*1,999	*1,602	57	1,498	3,223
$30,000 under $50,000	136	5,237	4,185	154	6,234	8,853
$50,000 under $100,000	584	39,624	35,768	139	9,653	15,811
$100,000 under $200,000	327	44,442	36,337	88	11,859	16,936
$200,000 or more	290	171,024	134,685	53	21,164	29,858
Joint returns						
Total	**2,395**	**211,847**	**170,230**	**7,323**	**—495,650**	**161,280**
No adjusted gross income	—	—	—	5,904	—542,166	82,891
$1 under $5,000	*810	*1,926	*1,546	745	2,779	9,442
$5,000 under $10,000	*348	*2,338	*1,912	154	1,303	3,333
$10,000 under $15,000	**215	**2,727	**2,356	90	1,224	2,391
$15,000 under $20,000	**	**	**	53	969	3,251
$20,000 under $30,000	*94	*1,999	*1,602	33	902	2,270
$30,000 under $50,000	*125	*4,810	*3,871	121	4,905	6,598
$50,000 under $100,000	236	18,385	16,097	117	8,234	13,349
$100,000 under $200,000	326	44,263	36,189	62	8,469	12,332
$200,000 or more	241	135,399	106,655	44	17,731	25,422
Nonjoint returns						
Total	**993**	**62,270**	**52,328**	**4,549**	**—125,098**	**38,217**
No adjusted gross income	—	—	—	2,224	—137,398	18,318
$1 under $5,000	—	—	—	2,171	1,497	3,008
$5,000 under $10,000	*509	*3,868	*3,342	*6	*47	*333
$10,000 under $15,000	*75	*933	*825	*7	*95	*557
$15,000 under $20,000	—	—	—	*27	*492	*1,291
$20,000 under $30,000	—	—	—	*24	*597	*953
$30,000 under $50,000	*11	*427	*314	*33	*1,329	*2,255
$50,000 under $100,000	**349	**21,417	**19,819	*22	*1,419	*2,462
$100,000 under $200,000	**	**	**	*26	*3,390	*4,604
$200,000 or more	49	35,626	28,030	9	3,434	4,437

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
NOTE: Detail may not add to total because of rounding

Table 3.4—Returns With Income Tax Before Credits: Tax and Credits, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Income tax before credits		Tax credits											
			Total		Credit for the elderly		Foreign tax credit		Investment credit				Political contributions credit	
									Total		Business energy investment credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**76,135,819**	**256,294,315**	**19,674,483**	**7,215,839**	**561,918**	**134,993**	**393,074**	**1,341,675**	**4,192,847**	**3,288,415**	**14,356**	**23,143**	**5,419,155**	**269,384**
No adjusted gross income	914	1,639	254	252	—	—	—	—	**43	**198	—	—	**20	**1
$1 under $1,000	*1,803	*1,515	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	128,865	8,027	*2,134	*41	—	—	*2,133	*41	**	**	—	—	**	**
$2,000 under $3,000	137,275	21,373	*883	*149	—	—	—	—	*252	*117	—	—	*631	*32
$3,000 under $4,000	1,951,630	115,357	85,198	2,542	*2,572	*10	—	—	22,293	707	—	—	42,368	922
$4,000 under $5,000	2,701,623	432,917	259,823	17,443	13,411	818	*4,222	*557	37,531	3,286	—	—	49,777	1,579
$5,000 under $6,000	2,905,881	786,068	490,900	62,330	43,922	7,244	*2,131	*446	28,174	4,333	—	—	93,838	3,539
$6,000 under $7,000	3,119,651	1,261,523	667,226	123,272	41,484	9,010	*5,723	*1,148	70,241	11,569	—	—	87,740	3,055
$7,000 under $8,000	3,401,207	1,736,303	962,856	186,903	40,006	7,073	*4,480	*1,286	78,457	14,860	—	—	140,752	5,102
$8,000 under $9,000	3,360,048	2,115,397	1,080,109	173,412	47,448	7,826	*6,358	*2,106	80,430	16,214	—	—	141,900	5,846
$9,000 under $10,000	3,266,787	2,564,393	1,109,693	115,045	37,069	7,793	*5,783	*1,932	91,111	24,011	—	—	137,907	5,963
$10,000 under $11,000	3,119,269	2,925,987	482,708	83,977	45,876	10,430	*8,885	*2,715	101,170	30,349	*3	*()	152,222	5,837
$11,000 under $12,000	2,886,001	3,163,967	457,278	92,543	40,356	11,184	12,842	6,219	107,003	35,540	—	—	134,109	5,536
$12,000 under $13,000	2,866,938	3,597,612	481,118	90,423	27,460	5,118	*1,127	*442	118,957	37,102	—	—	138,678	5,931
$13,000 under $14,000	2,719,485	3,852,998	460,123	85,562	23,107	5,070	*4,442	*199	111,683	36,617	*1,158	*76	157,210	6,842
$14,000 under $15,000	2,506,709	3,967,142	442,191	109,736	20,942	4,843	12,397	11,001	108,522	49,515	*46	*6	131,281	5,613
$15,000 under $16,000	2,390,515	4,206,905	449,292	90,053	19,072	5,718	*7,722	*6,217	96,327	35,535	*488	*5	142,060	6,541
$16,000 under $17,000	2,241,128	4,413,929	431,723	117,963	14,028	3,814	*5,597	*10,564	114,615	55,870	—	—	110,367	5,332
$17,000 under $18,000	2,186,599	4,624,740	436,708	99,003	16,253	4,171	*5,951	*2,883	100,337	45,918	—	—	119,914	5,496
$18,000 under $19,000	2,140,197	4,913,464	410,185	95,402	*7,050	*2,082	*864	*1,362	93,722	49,909	**21	**21	125,294	6,314
$19,000 under $20,000	2,083,621	5,109,270	463,668	111,333	13,225	5,110	4,692	4,836	94,735	48,295	**	**	131,374	7,126
$20,000 under $25,000	9,135,049	27,398,969	2,426,495	623,567	38,046	13,540	28,939	45,897	543,750	281,659	*1,195	*187	650,735	32,922
$25,000 under $30,000	6,773,384	27,182,323	2,110,613	561,139	19,748	5,715	20,971	23,408	416,934	247,558	*201	*127	555,113	28,958
$30,000 under $40,000	7,941,699	45,341,372	2,868,428	993,699	28,961	10,197	56,515	129,301	613,827	454,813	1,866	388	848,498	44,324
$40,000 under $50,000	3,048,556	26,044,794	1,306,268	527,454	14,721	5,486	38,073	92,158	339,076	253,771	2,716	2,205	502,872	25,294
$50,000 under $75,000	2,028,173	27,916,907	1,051,184	848,636	6,176	2,410	68,459	231,173	405,526	459,475	2,302	2,488	449,588	25,649
$75,000 under $100,000	534,028	12,938,516	338,176	501,781	*694	*252	29,931	193,334	174,757	251,841	1,131	2,089	157,622	9,869
$100,000 under $200,000	441,999	19,946,462	304,567	801,154	256	67	37,801	338,524	179,747	400,352	1,982	7,189	158,539	10,961
$200,000 under $500,000	99,991	11,519,785	79,991	430,671	**32	**12	13,493	156,491	52,684	253,377	994	6,423	48,845	3,948
$500,000 under $1,000,000	12,402	3,747,893	10,741	134,698	**	**	2,344	41,655	7,810	88,072	168	1,372	7,128	613
$1,000,000 or more	4,392	4,436,769	3,950	135,658	3	1	1,199	35,780	3,133	97,551	85	567	2,773	240
Taxable returns, total	**73,878,780**	**255,205,821**	**17,417,444**	**6,127,346**	**485,869**	**120,111**	**332,784**	**1,045,639**	**3,704,439**	**2,787,421**	**14,043**	**22,187**	**5,341,449**	**266,407**
No adjusted gross income	910	1,636	250	248	—	—	—	—	**40	**195	—	—	**20	**1
$1 under $1,000	*1,803	*1,515	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	128,865	8,027	*2,134	*41	—	—	*2,133	*41	**	**	—	—	**	**
$2,000 under $3,000	137,275	21,373	*883	*149	—	—	—	—	*252	*117	—	—	*631	*32
$3,000 under $4,000	1,905,530	113,857	39,098	1,042	—	—	—	—	*4,137	*63	—	—	33,907	798
$4,000 under $5,000	2,518,858	418,815	77,058	3,341	*4,476	*353	—	—	17,369	820	—	—	46,824	1,539
$5,000 under $6,000	2,547,580	733,069	132,599	9,331	19,586	2,093	*807	*56	12,054	1,359	—	—	78,727	2,974
$6,000 under $7,000	2,632,708	1,162,339	180,283	24,089	27,487	5,486	*5,168	*836	32,330	4,263	—	—	77,981	2,737
$7,000 under $8,000	2,934,972	1,653,350	496,621	103,950	35,728	6,433	*1,806	*871	35,729	5,806	—	—	113,177	4,016
$8,000 under $9,000	3,095,178	2,075,439	815,239	133,454	38,648	6,200	*3,162	*602	38,884	4,889	—	—	132,563	5,280
$9,000 under $10,000	3,196,551	2,546,749	1,039,457	97,401	30,680	6,381	*4,920	*1,089	60,368	12,004	—	—	137,906	5,963
$10,000 under $11,000	3,074,443	2,901,217	437,882	59,208	41,940	8,865	*7,981	*1,496	72,147	12,328	*3	*()	151,787	5,820
$11,000 under $12,000	2,846,735	3,138,090	418,012	66,665	39,940	11,086	*7,782	*179	77,866	17,296	—	—	134,109	5,536
$12,000 under $13,000	2,835,074	3,577,496	449,254	70,307	25,618	4,925	*1,125	*440	91,958	19,281	—	—	138,313	5,930
$13,000 under $14,000	2,680,163	3,828,435	420,801	60,999	23,106	5,070	*4,441	*198	84,358	17,363	*1,158	*76	157,158	6,839
$14,000 under $15,000	2,476,419	3,937,077	411,901	79,670	20,942	4,843	*9,055	*3,365	84,445	27,881	*46	*6	130,930	5,581
$15,000 under $16,000	2,375,356	4,192,365	434,133	75,513	19,072	5,718	*6,465	*4,293	85,250	23,612	*488	*5	142,028	6,541
$16,000 under $17,000	2,211,150	4,372,639	401,745	76,672	14,028	3,814	*1,050	*627	91,335	26,837	—	—	108,509	5,180
$17,000 under $18,000	2,172,227	4,604,786	422,336	79,050	15,706	3,973	*4,841	*892	87,687	28,317	—	—	119,868	5,494
$18,000 under $19,000	2,130,108	4,896,977	400,096	78,915	*7,050	*2,082	*838	*1,362	83,898	33,500	**21	**21	125,294	6,314
$19,000 under $20,000	2,070,828	5,093,166	450,875	95,229	13,225	5,110	*3,424	*2,008	86,770	35,297	**	**	131,077	7,116
$20,000 under $25,000	9,088,355	27,302,600	2,379,801	527,197	38,046	13,540	18,242	18,251	509,006	215,265	*1,195	*187	650,171	32,889
$25,000 under $30,000	6,756,433	27,129,069	2,093,662	507,886	19,748	5,715	19,395	15,873	402,299	204,265	*157	*30	555,061	28,957
$30,000 under $40,000	7,910,832	45,197,082	2,837,561	849,408	28,961	10,197	46,426	67,813	594,641	379,073	*1,664	*312	848,429	44,321
$40,000 under $50,000	3,041,471	25,996,534	1,299,183	479,195	14,721	5,486	35,986	70,089	334,530	228,951	2,716	2,205	502,581	25,278
$50,000 under $75,000	2,019,138	27,806,984	1,042,149	738,712	6,176	2,410	64,831	168,580	400,111	412,210	2,280	2,441	449,587	25,649
$75,000 under $100,000	532,057	12,896,918	336,205	460,184	*694	*252	28,778	159,734	173,938	243,911	1,131	2,089	**364,910	**24,768
$100,000 under $200,000	441,077	19,909,123	303,645	763,815	256	67	37,179	307,542	179,428	394,074	**2,931	**12,875	**	**
$200,000 under $500,000	99,901	11,509,999	79,901	420,885	**32	**12	13,415	147,174	52,670	252,909	**	**	**	**
$500,000 under $1,000,000	12,394	3,745,176	10,733	131,981	**	**	**3,534	**72,230	**10,939	**185,535	168	1,372	7,128	613
$1,000,000 or more	4,389	4,433,920	3,947	132,809	3	1	**	**	**	**	85	567	2,773	240
Total nontaxable returns	**2,257,039**	**1,088,494**	**2,257,039**	**1,088,494**	**76,049**	**14,882**	**60,290**	**296,036**	**488,408**	**500,994**	**313**	**956**	**77,706**	**2,977**
All returns, summary														
Under $5,000	4,922,110	580,828	348,292	20,426	15,983	828	*6,355	*597	60,119	4,308	—	—	92,796	2,534
$5,000 under $10,000	16,053,574	8,463,684	4,310,784	660,962	209,929	38,946	24,475	6,918	348,413	70,987	—	—	602,137	23,504
$10,000 under $15,000	14,098,402	17,507,706	2,323,418	462,240	157,741	36,646	39,693	20,576	547,335	189,123	*1,207	*82	713,500	29,759
$15,000 under $20,000	11,042,060	23,268,307	2,191,576	513,753	69,628	20,894	24,826	25,863	499,736	235,527	*509	*26	629,009	30,809
$20,000 or more	30,019,673	206,473,790	10,500,413	5,558,457	108,637	37,680	297,725	1,287,720	2,737,244	2,788,469	12,640	23,034	3,381,713	182,778

Footnote(s) at end of table

Table 3.4—Returns With Income Tax Before Credits: Tax and Credits, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits—Continued												Income tax after credits	
	Work incentive (WIN) credit		Child care credit		Jobs credit		Residential energy credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Other tax credits		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**9,259**	**12,286**	**4,230,757**	**956,439**	**119,082**	**196,357**	**4,669,675**	**562,141**	**3,154,428**	**451,366**	**28,061**	**2,784**	**73,840,395**	**249,078,475**
No adjusted gross income	—	—	—	—	**	**	*18	*2	*208	*50	—	—	886	1,388
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	*1,803	*1,515
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	128,865	7,986
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	137,275	21,224
$3,000 under $4,000	—	—	*51	*1	—	—	*4,763	*223	13,644	679	—	—	1,905,530	112,815
$4,000 under $5,000	—	—	10,640	536	—	—	14,288	1,091	131,519	9,577	—	—	2,518,858	415,474
$5,000 under $6,000	—	—	40,445	5,119	**1,191	**90	21,453	1,897	291,214	39,663	*470	*()	2,547,580	723,738
$6,000 under $7,000	—	—	37,358	6,855	*2,047	*133	33,663	3,656	435,574	87,846	—	—	2,632,708	1,138,250
$7,000 under $8,000	—	—	59,891	12,918	*2,725	*684	48,664	4,082	687,233	140,896	*2,446	*2	2,934,603	1,549,400
$8,000 under $9,000	—	—	59,189	10,744	*590	*262	86,699	7,511	759,964	122,760	*2,068	*143	3,095,149	1,941,985
$9,000 under $10,000	—	—	93,474	19,780	*1,270	*439	64,445	5,182	835,072	49,895	*322	*48	3,196,126	2,449,349
$10,000 under $11,000	—	—	122,793	25,105	*1,007	*795	86,496	8,745	—	—	*531	*2	3,074,265	2,842,009
$11,000 under $12,000	—	—	117,135	26,695	*190	*23	79,888	7,346	—	—	—	—	2,846,717	3,071,425
$12,000 under $13,000	*42	*38	131,326	31,874	*3,791	*2,784	85,636	7,133	—	—	*46	*1	2,833,868	3,507,189
$13,000 under $14,000	*473	*523	115,785	24,438	*2,209	*2,299	90,630	9,573	—	—	*902	*3	2,680,131	3,767,435
$14,000 under $15,000	*351	*53	120,257	29,840	*1,587	*637	85,066	8,219	—	—	*1,709	*15	2,476,397	3,857,407
$15,000 under $16,000	*170	*224	117,854	23,305	2,773	2,070	102,012	10,441	—	—	*908	*2	2,375,356	4,116,852
$16,000 under $17,000	*121	*54	112,737	24,486	3,234	2,013	116,916	15,830	—	—	*45	*()	2,210,515	4,295,966
$17,000 under $18,000	—	—	123,501	26,818	1,517	1,254	124,390	12,464	—	—	—	—	2,171,814	4,525,736
$18,000 under $19,000	—	—	116,308	24,229	*755	*717	115,579	10,739	—	—	*1,155	*50	2,129,861	4,818,062
$19,000 under $20,000	*399	*100	143,117	27,739	3,280	2,233	136,167	15,894	—	—	—	—	2,068,974	4,997,937
$20,000 under $25,000	*624	*454	735,587	151,956	16,213	22,839	739,798	74,291	—	—	*4,274	*9	9,082,853	26,775,402
$25,000 under $30,000	*1,514	*704	689,814	149,076	11,797	21,402	715,405	84,130	—	—	*4,435	*189	6,751,434	26,621,184
$30,000 under $40,000	1,108	1,698	855,974	207,436	15,088	18,409	1,017,657	126,612	—	—	3,985	909	7,898,224	44,347,673
$40,000 under $50,000	888	1,687	255,498	73,574	10,856	11,586	463,957	63,805	—	—	*2,477	*94	3,038,639	25,517,340
$50,000 under $75,000	2,070	4,924	129,928	38,740	16,949	37,691	294,207	48,351	—	—	1,176	223	2,014,742	27,068,271
$75,000 under $100,000	*465	*450	26,837	9,286	7,634	18,773	76,206	17,891	—	—	*547	*85	530,999	12,436,734
$100,000 under $200,000	652	980	13,315	4,963	8,508	31,464	54,156	13,222	—	—	486	621	439,843	19,145,308
$200,000 under $500,000	312	291	1,782	843	3,100	12,482	10,097	3,222	—	—	57	6	99,629	11,089,114
$500,000 under $1,000,000	55	85	122	62	523	3,411	1,096	424	—	—	17	375	12,366	3,613,195
$1,000,000 or more	15	22	39	21	248	1,869	323	168	—	—	5	6	4,385	4,301,111
Taxable returns, total	**8,558**	**11,364**	**4,030,392**	**919,472**	**115,146**	**190,831**	**4,588,105**	**540,833**	**1,690,927**	**242,951**	**25,624**	**2,318**	**73,840,395**	**249,078,475**
No adjusted gross income	—	—	—	—	**	**	**	**	*208	*50	—	—	886	1,388
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	*1,803	*1,515
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	128,865	7,986
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	137,275	21,224
$3,000 under $4,000	—	—	—	—	—	—	**1,071	**78	*493	*105	—	—	1,905,530	112,815
$4,000 under $5,000	—	—	*451	*60	—	—	9,070	568	—	—	—	—	2,518,858	415,474
$5,000 under $6,000	—	—	*1,551	*310	**649	**90	15,979	1,196	*5,803	*1,252	*470	*()	2,547,580	723,738
$6,000 under $7,000	—	—	*4,083	*1,082	*2,000	*112	21,311	2,064	22,180	7,507	—	—	2,632,708	1,138,250
$7,000 under $8,000	—	—	*5,762	*1,116	*2,570	*662	34,951	2,278	288,467	82,765	*2,446	*2	2,934,603	1,549,400
$8,000 under $9,000	—	—	42,686	8,013	*547	*251	73,255	5,924	563,491	102,296	—	—	3,095,149	1,941,985
$9,000 under $10,000	—	—	78,559	17,573	*1,267	*439	61,370	4,975	810,285	48,976	—	—	3,196,126	2,449,349
$10,000 under $11,000	—	—	114,681	22,819	*562	*594	80,168	7,285	—	—	*531	*2	3,074,265	2,842,009
$11,000 under $12,000	—	—	111,822	25,208	*144	*23	79,796	7,338	—	—	—	—	2,846,717	3,071,425
$12,000 under $13,000	—	—	128,310	30,951	*3,332	*2,045	81,481	6,736	—	—	—	—	2,833,868	3,507,189
$13,000 under $14,000	—	—	107,176	21,607	*1,057	*928	87,942	8,992	—	—	*902	*3	2,680,131	3,767,435
$14,000 under $15,000	*351	*53	118,232	29,506	*1,278	*634	84,220	7,793	—	—	*1,709	*15	2,476,397	3,857,407
$15,000 under $16,000	*170	*224	116,933	23,025	2,750	2,053	100,070	10,046	—	—	*908	*2	2,375,356	4,116,852
$16,000 under $17,000	*121	*54	111,896	24,251	3,234	2,013	115,155	13,897	—	—	*45	*()	2,210,515	4,295,966
$17,000 under $18,000	—	—	123,482	26,812	1,493	1,244	124,169	12,318	—	—	—	—	2,171,814	4,525,736
$18,000 under $19,000	—	—	116,069	24,167	*743	*703	115,567	10,737	—	—	*1,155	*50	2,129,861	4,818,062
$19,000 under $20,000	*399	*100	141,531	27,733	3,273	2,228	134,399	15,636	—	—	—	—	2,068,974	4,997,937
$20,000 under $25,000	*463	*126	734,608	151,514	16,020	22,642	737,911	72,961	—	—	*4,274	*9	9,082,853	26,775,402
$25,000 under $30,000	*1,514	*704	689,074	148,803	11,679	21,169	714,710	82,212	—	—	*4,435	*189	6,751,434	26,621,184
$30,000 under $40,000	1,108	1,698	855,974	207,436	14,741	15,876	1,016,081	122,085	—	—	3,985	909	7,898,224	44,347,673
$40,000 under $50,000	863	1,654	255,498	73,574	10,856	11,586	463,445	62,483	—	—	*2,477	*94	3,038,639	25,517,340
$50,000 under $75,000	2,070	4,924	129,928	38,740	16,941	37,629	294,202	48,347	—	—	1,176	223	2,014,742	27,068,271
$75,000 under $100,000	*465	*450	26,828	9,283	**16,139	**50,148	**140,363	**34,290	—	—	*547	*85	530,999	12,436,734
$100,000 under $200,000	652	980	13,315	4,963	**	**	**	**	—	—	486	621	439,843	19,145,308
$200,000 under $500,000	312	291	1,782	843	3,100	12,482	**	**	—	—	57	6	99,629	11,089,114
$500,000 under $1,000,000	55	85	122	62	523	3,411	1,096	424	—	—	16	101	12,366	3,613,195
$1,000,000 or more	15	22	39	21	248	1,869	323	168	—	—	5	6	4,385	4,301,111
Total nontaxable returns	***701**	***922**	**200,365**	**36,966**	**3,936**	**5,527**	**81,570**	**21,308**	**1,463,501**	**208,416**	***2,437**	***466**	**—**	**—**
All returns, summary														
Under $5,000	—	—	10,691	537	**	**	19,069	1,316	145,371	10,306	—	—	4,693,217	560,402
$5,000 under $10,000	—	—	290,357	55,416	**7,823	**1,609	254,924	22,328	3,009,057	441,060	*5,306	*194	14,406,166	7,802,722
$10,000 under $15,000	*866	*613	607,296	137,952	8,784	6,537	427,716	41,015	—	—	*3,186	*21	13,911,378	17,045,465
$15,000 under $20,000	*690	*378	613,517	126,576	11,559	8,287	595,064	65,367	—	—	*2,108	*52	10,956,520	22,754,554
$20,000 or more	7,703	11,294	2,708,896	635,958	90,916	179,925	3,372,902	432,115	—	—	17,459	2,518	29,873,114	200,915,333

() Less than $500
*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
NOTE: Detail may not add to total because of rounding

Table 3.5—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns				Adjusted gross income less deficit	Earned income					Earned income credit			
							Salaries and wages		Self-employment income (net)			After phaseout		
	Total	Joint returns	Returns of heads of households	Returns of surviving spouses		Total	Number of returns	Amount	Number of returns	Amount	Before phaseout	Total	Used to offset income tax before credits: Number of returns	Used to offset income tax before credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	**6,953,621**	**3,207,129**	**3,707,604**	**38,888**	**39,427,271**	**40,269,200**	**6,500,463**	**37,862,571**	**1,002,938**	**2,406,628**	**4,023,902**	**1,985,996**	**3,154,428**	**451,366**
No adjusted gross income	70,768	67,779	2,343	*646	—1,657,214	229,239	37,806	153,952	64,446	75,287	22,902	17,775	*208	*50
$1 under $1,000	210,095	71,583	138,512	—	126,378	157,104	195,082	169,657	28,297	—12,554	15,619	15,150	—	—
$1,000 under $2,000	399,921	129,900	269,429	*592	616,646	633,638	378,557	605,854	35,139	27,784	63,195	62,795	—	—
$2,000 under $3,000	556,530	179,809	372,926	*3,795	1,388,484	1,389,609	517,021	1,378,264	60,928	11,346	138,724	135,520	—	—
$3,000 under $4,000	567,780	207,694	356,944	*3,142	1,999,378	1,992,653	528,152	1,893,261	72,547	99,393	199,003	195,659	13,644	679
$4,000 under $5,000	640,442	253,495	383,456	*3,491	2,889,486	2,852,936	593,472	2,650,362	101,222	202,573	285,003	277,778	131,519	9,577
$5,000 under $6,000	836,035	381,318	442,853	*11,864	4,606,582	4,502,656	776,242	4,227,644	138,680	275,013	449,893	400,910	291,214	39,663
$6,000 under $7,000	866,203	425,200	433,714	*7,289	5,632,688	5,444,181	799,461	5,022,169	142,630	422,012	544,048	364,210	435,574	87,846
$7,000 under $8,000	965,673	482,097	480,829	*2,747	7,247,098	7,006,941	913,168	6,625,266	133,969	381,675	700,273	291,466	687,233	140,896
$8,000 under $9,000	904,822	501,542	402,708	*572	7,690,944	7,453,705	862,996	7,009,405	114,989	444,301	744,975	167,062	759,964	122,760
$9,000 under $10,000	935,352	506,712	423,890	*4,750	8,886,801	8,606,537	898,506	8,126,737	110,091	479,799	860,266	57,670	835,072	49,895

Size of adjusted gross income	Earned income credit—Continued						Income tax before credits		Income tax after credits		Advance earned income credit payments	
	After phaseout—Continued											
	Used to offset all other taxes		Refundable portion		Returns with wholly refundable earned income credit							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	**720,863**	**164,461**	**4,996,637**	**1,370,169**	**3,183,024**	**1,002,539**	**3,289,800**	**1,063,884**	**1,690,926**	**539,845**	**19,438**	**3,727**
No adjusted gross income	59,759	9,625	63,126	8,100	10,802	2,355	*208	*102	*207	*31	—	—
$1 under $1,000	14,860	1,850	208,431	13,299	195,235	12,668	—	—	—	—	*2,170	*115
$1,000 under $2,000	27,089	3,666	398,591	59,129	372,832	58,009	—	—	—	—	—	—
$2,000 under $3,000	50,558	8,549	553,329	126,971	505,972	124,292	—	—	—	—	*1,974	*270
$3,000 under $4,000	64,390	14,407	564,096	180,573	492,364	170,552	14,174	1,149	*493	*383	—	—
$4,000 under $5,000	78,984	22,055	633,412	246,145	433,427	185,768	142,068	10,070	—	—	*4,265	*920
$5,000 under $6,000	107,231	33,731	816,335	327,516	446,584	214,688	316,714	48,575	*5,803	*4,327	*2,033	*992
$6,000 under $7,000	117,362	36,789	782,047	239,575	336,301	142,964	464,781	97,379	22,180	2,743	*2,391	*738
$7,000 under $8,000	104,040	23,173	599,362	127,398	211,654	66,220	716,703	201,458	288,467	43,147	*1,780	*135
$8,000 under $9,000	65,828	8,848	283,300	35,454	105,233	19,833	780,976	283,655	563,491	145,111	*3,846	*439
$9,000 under $10,000	30,762	1,768	94,608	6,007	72,620	5,189	854,176	421,497	810,285	344,105	*979	*117

*Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

Table 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total tax liability		Total income tax								All other taxes			
		Number of returns	Amount	Number of returns	Amount	Income tax after credits		Minimum tax		Alternative minimum tax		Total		Tax from recomputing prior-year investment credit	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	**93,902,469**	**75,325,013**	**256,251,076**	**73,906,244**	**250,341,440**	**73,840,395**	**249,078,475**	**94,599**	**412,638**	**122,670**	**850,326**	**8,199,714**	**6,074,097**	**668,377**	**356,535**
No adjusted gross income	663,646	98,473	162,165	8,128	101,209	886	1,388	3,784	33,529	3,757	66,292	145,934	70,581	29,835	23,128
$1 under $1,000	3,024,351	64,850	12,160	*2,143	*2,436	*1,803	*1,515	*23	*567	*317	*354	75,904	11,575	4,165	1,193
$1,000 under $2,000	4,275,815	266,448	27,151	129,100	9,413	128,865	7,986	*64	*83	172	1,344	163,220	21,404	3,209	3,231
$2,000 under $3,000	4,397,486	293,807	57,485	137,884	23,058	137,275	21,224	*600	*1,050	*132	*784	207,911	42,975	8,012	4,572
$3,000 under $4,000	3,931,648	2,018,673	158,149	1,905,966	115,410	1,905,530	112,815	*142	*948	304	1,647	234,298	57,146	8,937	3,981
$4,000 under $5,000	3,762,583	2,613,580	467,133	2,518,951	415,578	2,518,858	415,474	*14	*38	*79	*66	266,911	73,610	12,795	2,330
$5,000 under $6,000	3,845,684	2,625,787	773,048	2,547,733	724,603	2,547,580	723,738	*59	*230	*94	*635	270,592	82,176	13,303	2,183
$6,000 under $7,000	3,788,205	2,744,808	1,212,225	2,633,086	1,140,294	2,632,708	1,138,250	*8	*61	*371	*1,983	283,943	108,720	6,245	4,735
$7,000 under $8,000	3,782,772	3,054,714	1,652,112	2,935,084	1,549,811	2,934,603	1,549,400	*5	*30	*481	*381	298,570	125,474	13,076	3,952
$8,000 under $9,000	3,553,878	3,187,335	2,048,441	3,096,534	1,944,630	3,095,149	1,941,985	*106	*336	1,318	2,309	259,921	112,659	16,424	2,018
$9,000 under $10,000	3,400,458	3,249,810	2,582,417	3,198,587	2,453,351	3,196,126	2,449,349	126	497	4,573	3,506	262,879	130,834	14,917	4,257
$10,000 under $11,000	3,205,160	3,124,274	2,978,997	3,074,506	2,843,044	3,074,265	2,842,009	*19	*122	256	913	252,243	135,953	7,444	3,360
$11,000 under $12,000	2,931,042	2,880,222	3,205,235	2,847,096	3,073,414	2,846,717	3,071,425	*546	*1,850	*73	*140	228,503	131,820	12,647	1,837
$12,000 under $13,000	2,899,170	2,862,246	3,647,963	2,835,438	3,513,296	2,833,868	3,507,189	*1,662	*4,993	1,221	1,113	233,508	134,667	15,160	3,350
$13,000 under $14,000	2,738,283	2,708,106	3,916,891	2,680,651	3,773,755	2,680,131	3,767,435	*2,461	*4,364	565	1,955	238,487	143,136	8,616	4,548
$14,000 under $15,000	2,529,386	2,503,236	4,006,780	2,476,694	3,859,806	2,476,397	3,857,407	**103	**495	960	1,908	222,656	146,974	12,507	7,298
$15,000 under $16,000	2,407,056	2,393,221	4,246,895	2,375,357	4,118,080	2,375,356	4,116,852	**	**	*2,092	*1,224	200,716	128,815	15,970	8,310
$16,000 under $17,000	2,247,727	2,234,827	4,449,750	2,211,579	4,299,155	2,210,515	4,295,966	*810	*1,990	1,961	1,200	218,131	150,595	15,030	5,475
$17,000 under $18,000	2,198,543	2,186,650	4,656,608	2,172,634	4,527,517	2,171,814	4,525,736	*426	*271	3,357	1,510	190,544	129,091	10,893	3,642
$18,000 under $19,000	2,151,979	2,142,733	4,969,619	2,130,583	4,824,455	2,129,861	4,818,062	*824	*610	680	5,783	201,322	145,164	11,754	5,179
$19,000 under $20,000	2,092,428	2,080,384	5,170,356	2,071,035	5,005,007	2,068,974	4,997,937	*1,669	*5,661	1,498	1,408	214,195	165,349	11,098	3,682
$20,000 under $25,000	9,158,521	9,127,099	27,525,532	9,091,019	26,804,588	9,082,853	26,775,402	2,533	4,215	13,735	24,971	900,633	720,944	69,466	32,655
$25,000 under $30,000	6,783,466	6,772,310	27,221,495	6,758,834	26,635,973	6,751,434	26,621,184	1,338	5,792	8,475	8,997	683,189	585,522	53,714	12,739
$30,000 under $40,000	7,950,952	7,925,938	45,288,358	7,911,862	44,388,335	7,898,224	44,347,673	5,929	13,298	20,093	27,364	833,271	900,023	79,573	48,405
$40,000 under $50,000	3,053,039	3,047,292	26,049,719	3,042,033	25,565,426	3,038,639	25,517,340	8,374	13,547	10,307	34,540	384,685	484,293	42,907	20,041
$50,000 under $75,000	2,033,079	2,024,461	27,799,466	2,021,047	27,208,647	2,014,742	27,068,271	21,927	54,552	15,878	85,824	405,815	590,818	73,030	40,856
$75,000 under $100,000	535,348	534,010	12,782,480	533,299	12,549,071	530,999	12,436,734	14,488	39,161	8,983	73,175	146,769	233,410	35,209	25,655
$100,000 under $200,000	443,514	442,566	19,622,443	442,274	19,406,182	439,843	19,145,308	18,174	86,902	13,261	173,972	132,541	216,261	41,899	37,137
$200,000 under $500,000	100,369	100,280	11,406,419	100,242	11,342,454	99,629	11,089,114	6,771	75,997	5,888	177,343	35,184	63,965	16,113	19,263
$500,000 under $1,000,000	12,467	12,461	3,728,883	12,455	3,713,691	12,366	3,613,195	1,167	33,284	1,232	67,212	5,152	15,192	2,972	7,717
$1,000,000 or more	4,414	4,412	4,424,702	4,410	4,409,751	4,385	4,301,111	447	28,168	557	80,472	2,087	14,951	1,457	9,805
Taxable returns, total	**73,906,244**	**73,906,244**	**255,609,241**	**73,906,244**	**250,341,440**	**73,840,395**	**249,078,475**	**94,599**	**412,638**	**122,670**	**850,326**	**6,325,503**	**5,267,858**	**528,205**	**281,073**
No adjusted gross income	8,128	8,128	105,630	8,128	101,209	886	1,388	3,784	33,529	3,757	66,292	**3,264	**4,463	2,028	2,442
$1 under $1,000	*2,143	*2,143	*2,436	*2,143	*2,436	*1,803	*1,515	*23	*567	*317	*354	**	**	—	—
$1,000 under $2,000	129,100	129,100	9,503	129,100	9,413	128,865	7,986	*64	*83	172	1,344	*113	*92	*3	*()
$2,000 under $3,000	137,884	137,884	26,046	137,884	23,058	137,275	21,224	*600	*1,050	*132	*784	4,631	2,988	*2,024	*2,133
$3,000 under $4,000	1,905,966	1,905,966	128,374	1,905,966	115,410	1,905,530	112,815	*142	*948	304	1,647	60,392	12,964	*2,072	*39
$4,000 under $5,000	2,518,951	2,518,951	441,101	2,518,951	415,578	2,518,858	415,474	*14	*38	*79	*66	100,328	25,534	*5,040	*261
$5,000 under $6,000	2,547,733	2,547,733	751,067	2,547,733	724,603	2,547,580	723,738	*59	*230	*94	*635	99,204	26,465	*4,187	*225
$6,000 under $7,000	2,633,086	2,633,086	1,183,121	2,633,086	1,140,294	2,632,708	1,138,250	*8	*61	*371	*1,983	116,243	42,827	2,304	1,266
$7,000 under $8,000	2,935,084	2,935,084	1,608,772	2,935,084	1,549,811	2,934,603	1,549,400	*5	*30	*481	*381	152,744	58,961	*2,000	*634
$8,000 under $9,000	3,096,534	3,096,534	2,011,810	3,096,534	1,944,630	3,095,149	1,941,985	*106	*336	1,318	2,309	161,280	67,181	7,961	613
$9,000 under $10,000	3,198,587	3,198,587	2,553,205	3,198,587	2,453,351	3,196,126	2,449,349	126	497	4,573	3,506	211,353	99,855	6,499	1,109
$10,000 under $11,000	3,074,506	3,074,506	2,949,744	3,074,506	2,843,044	3,074,265	2,842,009	*19	*122	256	913	202,475	106,700	4,035	2,852
$11,000 under $12,000	2,847,096	2,847,096	3,182,370	2,847,096	3,073,414	2,846,717	3,071,425	*546	*1,850	*73	*140	195,377	108,956	9,112	1,285
$12,000 under $13,000	2,835,438	2,835,438	3,627,539	2,835,438	3,513,296	2,833,868	3,507,189	*1,662	*4,993	1,221	1,113	206,700	114,243	11,496	2,044
$13,000 under $14,000	2,680,651	2,680,651	3,895,791	2,680,651	3,773,755	2,680,131	3,767,435	*2,461	*4,364	565	1,955	211,032	122,036	6,714	3,310
$14,000 under $15,000	2,476,694	2,476,694	3,982,650	2,476,694	3,859,806	2,476,397	3,857,407	**103	**495	960	1,908	196,114	122,844	6,824	2,351
$15,000 under $16,000	2,375,357	2,375,357	4,227,003	2,375,357	4,118,080	2,375,356	4,116,852	**	**	*2,092	*1,224	182,852	108,923	13,255	6,192
$16,000 under $17,000	2,211,579	2,211,579	4,429,710	2,211,579	4,299,155	2,210,515	4,295,966	*810	*1,990	1,961	1,200	194,883	130,555	10,749	4,279
$17,000 under $18,000	2,172,634	2,172,634	4,637,836	2,172,634	4,527,517	2,171,814	4,525,736	*426	*271	3,357	1,510	176,528	110,319	8,686	1,481
$18,000 under $19,000	2,130,583	2,130,583	4,956,046	2,130,583	4,824,455	2,129,861	4,818,062	*824	*610	680	5,783	189,172	131,591	10,334	4,233
$19,000 under $20,000	2,071,035	2,071,035	5,158,434	2,071,035	5,005,007	2,068,974	4,997,937	*1,669	*5,661	1,498	1,408	204,846	153,428	10,157	3,070
$20,000 under $25,000	9,091,019	9,091,019	27,481,406	9,091,019	26,804,588	9,082,853	26,775,402	2,533	4,215	13,735	24,971	864,553	676,817	63,699	27,463
$25,000 under $30,000	6,758,834	6,758,834	27,202,530	6,758,834	26,635,973	6,751,434	26,621,184	1,338	5,792	8,475	8,997	669,713	566,557	51,200	11,681
$30,000 under $40,000	7,911,862	7,911,862	45,261,866	7,911,862	44,388,335	7,898,224	44,347,673	5,929	13,298	20,093	27,364	819,195	873,530	76,752	45,593
$40,000 under $50,000	3,042,033	3,042,033	26,041,518	3,042,033	25,565,426	3,038,639	25,517,340	8,374	13,547	10,307	34,540	379,426	476,092	41,745	18,736
$50,000 under $75,000	2,021,047	2,021,047	27,793,070	2,021,047	27,208,647	2,014,742	27,068,271	21,927	54,552	15,878	85,824	402,401	584,423	72,025	39,486
$75,000 under $100,000	533,299	533,299	12,780,991	533,299	12,549,071	530,999	12,436,734	14,488	39,161	8,983	73,175	146,058	231,920	34,911	25,305
$100,000 under $200,000	442,274	442,274	19,620,287	442,274	19,406,182	439,843	19,145,308	18,174	86,902	13,261	173,972	132,249	214,105	41,862	36,673
$200,000 under $500,000	100,242	100,242	11,406,028	100,242	11,342,454	99,629	11,089,114	6,771	75,997	5,888	177,343	35,146	63,574	**20,531	**36,318
$500,000 under $1,000,000	12,455	**16,865	**8,153,359	12,455	3,713,691	12,366	3,613,195	1,167	33,284	1,232	67,212	**7,231	**29,917	**	**
$1,000,000 or more	4,410	**	**	4,410	4,409,751	4,385	4,301,111	447	28,168	557	80,472	**	**	**	**
Total nontaxable returns	**19,996,225**	**1,418,769**	**641,835**	—	—	—	—	—	—	—	—	**1,874,211**	**806,239**	**140,172**	**75,462**
All returns, summary:															
Under $5,000	20,055,529	5,355,831	884,243	4,702,172	667,104	4,693,217	560,402	4,627	36,215	4,761	70,487	1,094,178	277,291	66,953	38,435
$5,000 under $10,000	18,370,997	14,862,454	8,268,244	14,411,024	7,812,688	14,406,166	7,802,722	304	1,153	6,837	8,813	1,375,905	559,863	63,965	17,146
$10,000 under $15,000	14,303,041	14,078,084	17,755,864	13,914,385	17,063,315	13,911,378	17,045,465	4,790	11,819	3,075	6,030	1,175,397	692,550	56,374	20,393
$15,000 under $20,000	11,097,733	11,037,815	23,493,227	10,961,188	22,774,214	10,956,520	22,754,554	3,730	8,535	9,588	11,124	1,024,908	719,014	64,745	26,288
$20,000 or more	30,075,169	29,990,829	205,849,497	29,917,475	202,024,119	29,873,114	200,915,333	81,148	354,915	98,409	753,870	3,529,326	3,825,379	416,340	254,273

Footnote(s) at end of table

Table 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All other taxes—Continued: Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income		Earned income credit used to offset all other taxes		Number of returns with no tax liability	Taxpayments: Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**65,618**	**13,828**	**7,723,051**	**5,659,897**	**78,745**	**9,305**	**720,863**	**164,461**	**18,577,456**	**87,439,159**	**271,501,122**	**81,727,468**	**228,959,396**	**8,503,963**	**37,867,010**
No adjusted gross income	3,481	1,955	121,671	42,723	*579	*1,282	59,759	9,625	565,173	331,845	541,294	203,439	340,254	58,313	127,021
$1 under $1,000	*645	*191	73,762	10,158	—	—	14,860	1,850	2,959,501	2,589,308	157,844	2,547,276	137,242	31,637	17,643
$1,000 under $2,000	*330	*24	142,001	17,007	*987	*60	27,089	3,666	4,009,367	3,685,517	467,725	3,639,787	452,639	30,758	12,972
$2,000 under $3,000	*18	*1	195,177	37,901	*1,558	*105	50,558	8,549	4,103,679	3,880,342	890,724	3,783,537	841,094	75,129	41,765
$3,000 under $4,000	*724	*96	220,972	52,798	*2,493	*87	64,390	14,407	1,912,975	3,336,733	1,144,582	3,240,994	1,087,005	86,047	50,700
$4,000 under $5,000	—	—	260,091	71,162	*1,411	*94	78,984	22,055	1,149,003	3,029,942	1,393,240	2,928,608	1,304,556	104,213	83,255
$5,000 under $6,000	*10	*( )	257,417	79,784	*4,401	*208	107,231	33,731	1,219,897	3,226,085	1,878,090	3,072,308	1,782,820	152,358	86,918
$6,000 under $7,000	*1,338	*144	278,319	103,739	4,999	101	117,362	36,789	1,043,397	3,244,123	2,299,515	3,017,246	2,160,738	230,736	130,104
$7,000 under $8,000	*836	*110	287,939	119,767	*4,069	*484	104,040	23,173	728,058	3,393,936	2,803,804	3,117,734	2,631,433	264,849	160,308
$8,000 under $9,000	*2,240	*28	241,540	110,174	*4,769	*431	65,828	8,848	366,543	3,220,726	3,125,751	2,987,443	2,947,770	254,492	162,518
$9,000 under $10,000	*1,831	*15	252,953	126,384	*1,903	*178	30,762	1,768	150,648	3,169,196	3,589,987	2,904,698	3,352,317	295,613	223,933
$10,000 under $11,000	*1,077	*271	244,966	131,921	*2,638	*401	—	—	80,886	3,038,193	3,900,327	2,741,480	3,618,210	333,415	269,501
$11,000 under $12,000	*1,297	*130	221,760	129,621	*1,755	*232	—	—	50,820	2,779,238	4,049,002	2,539,432	3,793,373	294,615	247,045
$12,000 under $13,000	*1,221	*194	219,720	130,643	*5,645	*480	—	—	36,924	2,790,491	4,551,864	2,556,774	4,249,352	301,487	292,259
$13,000 under $14,000	*2,604	*310	229,845	137,993	*5,056	*285	—	—	30,177	2,648,923	4,828,265	2,394,250	4,449,700	317,475	358,981
$14,000 under $15,000	*332	*209	212,975	138,974	*4,782	*419	—	—	26,150	2,454,040	4,894,483	2,259,504	4,550,398	254,451	328,135
$15,000 under $16,000	*2,985	*603	189,681	119,633	*1,299	*269	—	—	13,835	2,359,505	5,137,444	2,187,064	4,794,011	255,847	331,983
$16,000 under $17,000	*3,315	*1,160	210,992	143,319	*824	*92	—	—	12,900	2,202,240	5,320,623	2,032,000	4,929,841	232,572	365,827
$17,000 under $18,000	*429	*12	180,620	124,864	*4,062	*573	—	—	11,893	2,161,914	5,536,472	1,991,101	5,160,736	226,973	356,582
$18,000 under $19,000	*2,005	*437	193,560	139,308	*4,381	*232	—	—	9,246	2,122,098	5,800,722	1,987,781	5,465,616	188,056	327,532
$19,000 under $20,000	*2,645	*225	204,167	161,299	*2,756	*142	—	—	12,044	2,054,903	6,069,635	1,907,878	5,617,982	213,345	430,413
$20,000 under $25,000	7,655	903	862,389	686,628	4,689	563	—	—	31,422	9,005,606	31,668,933	8,486,132	29,609,158	879,028	1,964,596
$25,000 under $30,000	6,164	566	645,654	571,247	4,807	751	—	—	11,156	6,723,697	30,353,141	6,399,158	28,381,609	684,643	1,861,658
$30,000 under $40,000	11,434	2,224	792,282	847,227	7,201	750	—	—	25,014	7,881,838	47,621,439	7,425,827	43,779,845	959,665	3,563,342
$40,000 under $50,000	4,535	1,499	359,582	462,509	*472	*45	—	—	5,747	3,023,111	25,847,296	2,823,760	22,859,804	547,445	2,758,991
$50,000 under $75,000	5,586	1,952	362,656	545,517	666	675	—	—	8,618	2,004,617	25,260,857	1,715,076	19,143,300	655,552	5,590,719
$75,000 under $100,000	*337	*167	127,251	203,458	*155	*61	—	—	1,338	528,608	11,087,671	419,461	7,070,114	247,465	3,641,723
$100,000 under $200,000	441	377	104,762	169,672	305	169	—	—	948	436,159	16,234,830	334,023	9,135,434	247,741	6,328,018
$200,000 under $500,000	92	15	24,215	38,045	**83	**136	—	—	89	99,466	9,171,779	72,445	4,055,219	66,677	4,321,396
$500,000 under $1,000,000	8	7	3,054	4,681	—	—	—	—	**8	12,370	2,816,295	8,442	813,115	9,679	1,579,372
$1,000,000 or more	3	2	1,078	1,741	**	**	—	—	**	4,389	3,057,488	2,810	444,714	3,687	1,851,799
Taxable returns, total	**58,604**	**11,355**	**5,960,486**	**4,940,738**	**63,374**	**7,103**	**389**	**57**	**—**	**70,845,899**	**265,725,657**	**65,905,062**	**223,933,753**	**7,935,901**	**37,230,062**
No adjusted gross income	*39	*136	**1,747	**1,412	*5	*( )	**327	**42	—	6,537	116,219	4,329	41,700	2,352	37,349
$1 under $1,000	—	—	**	**	—	—	**	**	—	*312	*3,045	*24	*257	*312	*2,786
$1,000 under $2,000	—	—	*112	*90	—	—	*11	*2	—	14,043	3,696	*6,125	*1,200	*8,219	*2,414
$2,000 under $3,000	—	—	2,607	855	—	—	—	—	—	70,489	12,572	39,387	5,795	30,714	6,225
$3,000 under $4,000	*493	*72	57,370	12,837	*519	*16	*9	*1	—	1,723,556	630,455	1,692,428	615,699	33,998	11,605
$4,000 under $5,000	—	—	95,335	25,224	*468	*26	*29	*11	—	2,158,905	1,049,065	2,115,466	1,019,476	52,078	28,546
$5,000 under $6,000	—	—	93,431	26,201	*1,638	*39	—	—	—	2,219,574	1,380,177	2,118,941	1,327,118	111,384	48,911
$6,000 under $7,000	*957	*139	113,443	41,410	*2,046	*12	—	—	—	2,341,931	1,783,157	2,172,973	1,696,194	175,389	81,155
$7,000 under $8,000	*835	*110	148,010	57,757	*3,810	*459	—	—	—	2,684,149	2,354,144	2,459,530	2,215,900	227,507	133,702
$8,000 under $9,000	*1,982	*16	149,703	66,404	*3,490	*141	*13	*1	—	2,837,640	2,850,172	2,632,605	2,709,537	225,677	130,718
$9,000 under $10,000	*1,831	*15	204,587	98,552	*1,903	*178	—	—	—	3,001,191	3,453,285	2,758,161	3,237,436	275,674	203,959
$10,000 under $11,000	*454	*68	197,416	103,379	*2,638	*401	—	—	—	2,933,395	3,798,506	2,668,375	3,540,465	309,248	247,995
$11,000 under $12,000	*909	*115	189,431	107,336	*1,353	*221	—	—	—	2,717,168	3,968,914	2,495,308	3,726,085	284,509	236,448
$12,000 under $13,000	*844	*118	195,709	111,601	*5,645	*480	—	—	—	2,736,759	4,484,731	2,516,158	4,198,601	289,451	277,459
$13,000 under $14,000	*2,604	*310	202,797	118,131	*5,056	*285	—	—	—	2,605,248	4,769,970	2,364,308	4,405,408	307,082	346,566
$14,000 under $15,000	*332	*209	187,413	119,865	*4,782	*419	—	—	—	2,409,419	4,825,972	2,225,916	4,494,263	243,329	318,109
$15,000 under $16,000	*2,954	*562	172,674	101,900	*1,299	*269	—	—	—	2,332,231	5,068,785	2,169,226	4,740,305	247,067	317,556
$16,000 under $17,000	*3,315	*1,160	188,155	124,889	*824	*92	—	—	—	2,174,883	5,266,506	2,012,074	4,889,227	225,495	354,294
$17,000 under $18,000	*410	*11	167,368	108,253	*4,062	*573	—	—	—	2,139,574	5,491,449	1,977,498	5,123,794	222,253	349,012
$18,000 under $19,000	*2,005	*437	181,831	126,681	*4,381	*232	—	—	—	2,102,305	5,768,461	1,972,904	5,439,738	182,533	321,555
$19,000 under $20,000	*2,490	*185	195,087	150,030	*2,756	*142	—	—	—	2,036,561	6,039,670	1,896,192	5,596,064	209,505	423,977
$20,000 under $25,000	7,655	903	829,511	647,877	3,041	535	—	—	—	8,954,817	31,505,609	8,453,637	29,502,954	863,474	1,912,310
$25,000 under $30,000	6,164	566	632,974	553,339	4,807	751	—	—	—	6,702,570	30,290,717	6,385,023	28,330,090	680,797	1,852,307
$30,000 under $40,000	11,329	2,206	779,263	824,105	7,170	746	—	—	—	7,854,218	47,499,437	7,406,417	43,672,093	956,650	3,553,984
$40,000 under $50,000	4,535	1,499	354,819	455,813	*472	*45	—	—	—	3,014,684	25,796,351	2,818,357	22,824,546	544,132	2,745,353
$50,000 under $75,000	5,586	1,952	360,086	540,555	666	675	—	—	—	1,995,201	25,183,903	1,708,311	19,083,184	652,888	5,576,613
$75,000 under $100,000	*337	*167	126,774	202,559	*155	*61	—	—	—	527,128	11,073,353	418,312	7,060,598	246,887	3,637,197
$100,000 under $200,000	441	377	104,518	169,269	305	169	—	—	—	435,268	16,214,951	333,417	9,124,468	247,295	6,320,661
$200,000 under $500,000	92	15	24,191	38,006	**83	**136	—	—	—	99,395	9,169,311	72,413	4,053,957	66,642	4,320,427
$500,000 under $1,000,000	8	7	**4,124	**6,407	—	—	—	—	—	12,362	2,815,984	**11,247	**1,257,604	**13,360	**3,430,868
$1,000,000 or more	3	2	**	**	**	**	—	—	—	4,386	3,057,089	**	**	**	**
Total nontaxable returns	**7,014**	**2,472**	**1,762,565**	**719,158**	**15,371**	**2,202**	**720,474**	**164,403**	**18,577,456**	**16,593,260**	**5,775,465**	**15,822,406**	**5,025,643**	**568,062**	**636,948**
All returns, summary															
Under $5,000	5,198	2,267	1,013,674	231,750	7,028	1,627	295,640	60,153	14,699,698	16,853,687	4,595,409	16,343,641	4,162,790	386,097	333,356
$5,000 under $10,000	6,255	298	1,318,168	539,848	20,141	1,402	425,223	104,308	3,508,543	16,254,066	13,697,147	15,099,429	12,875,078	1,198,048	763,780
$10,000 under $15,000	6,531	1,114	1,129,266	669,153	19,876	1,817	—	—	224,957	13,710,885	22,223,941	12,491,440	20,661,032	1,501,443	1,495,921
$15,000 under $20,000	11,379	2,437	979,020	688,423	13,322	1,309	—	—	59,918	10,900,660	27,864,896	10,105,824	25,968,185	1,116,793	1,812,338
$20,000 or more	36,255	7,711	3,282,923	3,530,723	18,378	3,150	—	—	84,340	29,719,861	203,119,729	27,687,134	165,292,311	4,301,582	33,461,615

Footnote(s) at end of table

Table 3.3—All returns: Tax liability and taxpayments, by size of adjusted gross income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments—Continued												Earned income credit, refundable portion	
	Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Overpayment of windfall profit tax		Other taxpayments		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	**550,342**	**3,922,698**	**1,112,936**	**426,976**	**1,072,986**	**73,639**	**28,228**	**7,671**	**335,077**	**236,903**	**40,543**	**6,829**	**4,996,637**	**1,370,169**
No adjusted gross income	12,702	48,490	**2,883	**2,602	105,198	12,973	72	40	9,998	9,857	864	60	63,126	8,100
$1 under $1,000	*3,107	*777	**	**	15,483	1,050	—	—	*398	*661	*1,422	*469	208,431	13,299
$1,000 under $2,000	1,458	531	**22	**44	18,262	991	*1,043	*18	*1,813	*330	*2,307	*202	398,591	59,129
$2,000 under $3,000	5,067	2,539	**	**	30,038	2,393	—	—	**1,275	*782	9,491	2,151	553,329	126,971
$3,000 under $4,000	8,991	3,551	*10	*3	15,694	957	—	—	4,652	2,299	*1,288	*68	564,096	180,573
$4,000 under $5,000	4,961	1,718	*84	*79	22,117	1,109	—	—	*2,558	*2,281	*1,582	*243	633,412	246,145
$5,000 under $6,000	4,322	3,916	**98	**170	36,531	2,717	—	—	*4,419	*452	8,024	1,099	816,335	327,516
$6,000 under $7,000	8,012	3,188	**	**	27,381	1,968	—	—	*1,777	*1,693	8,207	1,822	782,047	239,575
$7,000 under $8,000	9,003	6,267	*1,396	*673	34,624	1,717	*402	*32	*6,740	*3,194	*2,574	*179	599,362	127,398
$8,000 under $9,000	11,292	8,492	*116	*61	25,224	1,612	—	—	10,489	5,261	*2,810	*37	283,300	35,454
$9,000 under $10,000	7,318	5,162	*1,935	*2,545	23,695	1,555	*1,308	*77	9,009	4,394	**230	**5	94,608	6,007
$10,000 under $11,000	11,700	7,851	*645	*316	34,453	2,312	—	—	7,423	2,137	—	—	—	—
$11,000 under $12,000	3,929	4,716	*588	*533	42,442	2,396	*442	*42	*3,765	*898	**	**	—	—
$12,000 under $13,000	6,549	4,524	*208	*152	37,692	2,172	—	—	*3,065	*3,237	*398	*168	—	—
$13,000 under $14,000	9,847	5,769	*2,589	*4,682	31,721	2,036	*402	*63	3,951	7,035	—	—	—	—
$14,000 under $15,000	12,221	12,781	*66	*5	31,633	1,854	—	—	*4,219	*1,312	—	—	—	—
$15,000 under $16,000	7,261	8,071	—	—	26,303	1,250	*1,560	*48	*5,662	*2,081	—	—	—	—
$16,000 under $17,000	11,816	18,290	5,110	867	17,653	769	—	—	7,565	5,029	—	—	—	—
$17,000 under $18,000	13,126	11,162	*3,806	*4,966	30,468	1,878	*1,469	*37	*2,949	*1,111	—	—	—	—
$18,000 under $19,000	3,901	3,319	*3,642	*119	27,767	1,919	*1,672	*10	*4,699	*2,207	—	—	—	—
$19,000 under $20,000	12,465	17,482	*1,095	*103	20,159	1,569	*2,284	*65	*2,937	*2,021	—	—	—	—
$20,000 under $25,000	49,302	64,404	40,638	7,355	124,701	6,326	*3,873	*550	22,647	16,544	—	—	—	—
$25,000 under $30,000	39,864	66,773	160,443	22,369	79,807	4,547	*1,597	*209	28,070	15,976	—	—	—	—
$30,000 under $40,000	69,546	147,220	422,727	105,006	111,353	6,010	*772	*22	43,767	19,940	*634	*53	—	—
$40,000 under $50,000	48,057	144,891	184,314	66,220	36,982	2,346	*1,481	*123	30,450	14,914	*173	*8	—	—
$50,000 under $75,000	79,230	405,640	165,125	89,993	40,362	3,687	4,181	507	43,721	26,981	*332	*29	—	—
$75,000 under $100,000	36,150	318,555	49,139	39,710	10,328	1,265	1,862	903	20,862	15,397	*35	*4	—	—
$100,000 under $200,000	39,685	694,256	47,949	48,014	10,679	1,207	2,605	1,484	30,211	26,397	*129	*20	—	—
$200,000 under $500,000	15,459	749,016	15,137	23,748	3,280	724	912	1,147	12,528	20,524	*36	*4	—	—
$500,000 under $1,000,000	2,789	410,557	2,338	4,750	618	166	167	1,379	2,410	6,747	*7	*208	—	—
$1,000,000 or more	1,212	742,791	.833	1,892	338	166	124	914	1,048	15,213	—	—	—	—
Taxable returns, total	**493,512**	**3,873,706**	**1,103,908**	**421,961**	**662,532**	**37,355**	**26,655**	**7,578**	**305,576**	**218,233**	**9,228**	**3,010**	**—**	**—**
No adjusted gross income	1,130	33,645	**434	**657	913	371	**	**	1,465	2,489	—	—	—	—
$1 under $1,000	—	—	**	**	**3	**1	—	—	—	—	—	—	—	—
$1,000 under $2,000	*25	*74	**3	**5	**	**	—	—	*22	*6	—	—	—	—
$2,000 under $3,000	*840	*545	**	**	—	—	—	—	*22	*7	—	—	—	—
$3,000 under $4,000	3,309	1,104	**	**	*59	*9	—	—	*2,105	*2,036	*9	*()	—	—
$4,000 under $5,000	3,318	989	—	—	*1,604	*54	—	—	*5	*()	—	—	—	—
$5,000 under $6,000	*2,928	*2,554	*97	*168	*5,528	*275	—	—	*4,318	*376	*1,551	*776	—	—
$6,000 under $7,000	5,637	2,172	—	—	4,235	195	—	—	*1,731	*1,687	*6,001	*1,754	—	—
$7,000 under $8,000	2,329	1,529	—	—	16,652	543	**404	**42	*3,801	*2,439	—	—	—	—
$8,000 under $9,000	9,390	5,111	*116	*61	14,501	433	—	—	*7,525	*4,312	—	—	—	—
$9,000 under $10,000	5,131	4,049	*1,935	*2,545	13,340	832	*1,308	*77	8,386	4,384	*134	*3	—	—
$10,000 under $11,000	7,345	6,754	*645	*316	16,504	843	—	—	*7,348	*2,134	—	—	—	—
$11,000 under $12,000	3,418	4,433	*383	*427	25,127	924	—	—	*3,463	*596	—	—	—	—
$12,000 under $13,000	6,076	4,125	*14	*36	28,042	1,328	—	—	*2,842	*3,014	*397	*168	—	—
$13,000 under $14,000	8,928	5,201	*2,481	*4,535	23,860	1,201	*402	*63	*3,950	*6,996	—	—	—	—
$14,000 under $15,000	11,324	11,423	*65	*3	22,107	1,287	—	—	*3,780	*888	—	—	—	—
$15,000 under $16,000	6,822	7,892	—	—	20,398	908	*1,560	*48	*5,617	*2,077	—	—	—	—
$16,000 under $17,000	10,151	16,664	*5,088	*832	12,645	460	—	—	7,565	5,029	—	—	—	—
$17,000 under $18,000	12,991	11,150	*3,796	*4,950	24,030	1,409	*1,469	*37	*2,684	*1,096	—	—	—	—
$18,000 under $19,000	3,750	3,151	*3,597	*118	23,209	1,681	*1,672	*10	*4,699	*2,207	—	—	—	—
$19,000 under $20,000	11,359	16,588	*1,076	*89	15,855	1,035	*2,284	*65	*2,523	*1,851	—	—	—	—
$20,000 under $25,000	47,897	62,833	40,520	7,326	114,138	5,214	*3,873	*550	21,293	14,422	—	—	—	—
$25,000 under $30,000	39,666	66,570	159,901	22,030	72,972	3,829	*1,597	*209	27,706	15,682	—	—	—	—
$30,000 under $40,000	67,910	143,652	421,801	104,651	106,363	5,305	*772	*22	43,296	19,677	*634	*53	—	—
$40,000 under $50,000	47,751	144,478	183,575	65,948	35,788	2,189	*1,481	*123	29,234	13,714	—	—	—	—
$50,000 under $75,000	78,931	403,754	163,204	89,359	39,534	3,576	4,181	507	43,268	26,881	*332	*29	—	—
$75,000 under $100,000	36,099	318,394	49,088	39,614	10,319	1,258	1,862	903	20,776	15,384	*35	*4	—	—
$100,000 under $200,000	39,605	692,900	47,793	47,917	10,575	1,142	2,590	1,482	30,170	26,370	**128	**14	—	—
$200,000 under $500,000	**19,452	**1,901,972	15,125	23,732	**4,231	**1,053	909	1,145	**15,982	**42,480	**	**	—	—
$500,000 under $1,000,000	**	**	2,338	4,750	**	**	167	1,379	**	**	*7	*208	—	—
$1,000,000 or more	**	**	833	1,892	**	**	124	914	**	**	—	—	—	—
Total nontaxable returns	**56,830**	**48,992**	**9,028**	**5,015**	**410,454**	**36,284**	**1,573**	**93**	**29,501**	**18,669**	**31,315**	**3,820**	**4,996,637**	**1,370,169**
All returns, summary														
Under $5,000	36,286	57,605	2,999	2,728	206,792	19,471	1,115	57	20,694	16,209	16,954	3,193	2,420,985	634,218
$5,000 under $10,000	39,947	27,025	3,545	3,449	147,455	9,570	*1,710	*109	32,434	14,994	21,844	3,142	2,575,652	735,951
$10,000 under $15,000	44,246	35,640	4,096	5,688	177,941	10,770	*844	*105	22,423	14,618	*399	*168	—	—
$15,000 under $20,000	48,569	58,324	13,653	6,055	122,350	7,384	*6,985	*161	23,812	12,449	—	—	—	—
$20,000 or more	381,294	3,744,104	1,088,643	409,056	418,448	26,443	17,574	7,240	235,714	178,633	1,346	327	—	—

Footnote(s) at end of table

Table 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Advance earned income credit payments		Overpayment						Tax due at time of filing					
			Total		Refunded		Credited to 1981 estimated tax		Total		Tax paid with return		Balance due after remittance	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**29,900**	**5,447**	**69,868,451**	**49,458,344**	**68,232,903**	**46,680,072**	**2,174,098**	**2,778,272**	**21,755,516**	**32,843,576**	**18,438,317**	**28,241,947**	**9,188,313**	**4,601,629**
No adjusted gross income	*96	*40	326,523	460,809	303,319	421,483	32,240	39,326	59,281	73,620	44,230	47,216	17,310	26,404
$1 under $1,000	*3,976	*118	2,647,138	166,314	2,612,691	158,981	40,135	7,333	46,337	7,450	42,030	6,277	5,196	1,173
$1,000 under $2,000	—	—	3,724,523	521,015	3,709,089	514,792	17,809	6,223	239,946	21,313	217,968	18,671	28,593	2,642
$2,000 under $3,000	*1,974	*270	3,881,956	998,958	3,853,714	980,416	36,221	18,542	215,869	39,018	196,444	34,114	38,086	4,905
$3,000 under $4,000	—	—	3,335,166	1,219,682	3,309,794	1,206,687	36,852	12,996	315,582	52,675	261,642	41,151	79,511	11,525
$4,000 under $5,000	*6,420	*1,002	2,990,889	1,263,228	2,959,472	1,248,319	43,544	14,910	538,204	91,977	449,416	74,936	144,334	17,041
$5,000 under $6,000	*2,033	*992	3,120,643	1,544,892	3,069,387	1,512,706	66,494	31,987	557,631	113,126	434,253	82,045	194,844	31,080
$6,000 under $7,000	*2,391	*738	2,997,885	1,489,883	2,955,081	1,470,032	57,798	19,851	643,852	163,756	522,567	128,089	221,569	35,667
$7,000 under $8,000	*3,303	*335	3,059,865	1,493,582	2,979,832	1,463,749	104,025	29,833	654,815	214,827	533,215	163,950	236,027	50,877
$8,000 under $9,000	*5,661	*775	2,833,162	1,352,551	2,779,448	1,327,405	79,408	25,147	683,130	240,563	547,530	177,919	262,926	62,644
$9,000 under $10,000	*1,225	*120	2,696,029	1,296,844	2,641,398	1,270,451	75,597	26,392	685,274	283,387	555,246	214,067	259,378	69,319
$10,000 under $11,000	—	—	2,508,468	1,212,671	2,454,602	1,184,982	69,312	27,689	679,075	291,342	542,768	220,046	271,545	71,296
$11,000 under $12,000	—	—	2,262,673	1,178,424	2,212,035	1,153,925	63,403	24,499	650,481	334,656	524,449	240,218	250,209	94,438
$12,000 under $13,000	*218	*4	2,261,126	1,233,168	2,208,227	1,207,836	66,739	25,332	628,551	329,271	496,699	250,825	271,267	78,445
$13,000 under $14,000	—	—	2,092,125	1,276,188	2,037,066	1,245,234	70,955	30,954	637,393	364,814	528,472	273,811	269,827	91,003
$14,000 under $15,000	—	—	1,911,682	1,238,830	1,864,057	1,207,881	60,205	30,949	609,870	351,126	480,901	265,381	288,744	85,746
$15,000 under $16,000	—	—	1,817,258	1,248,932	1,771,117	1,212,166	59,071	36,766	588,669	358,382	477,962	282,191	293,196	76,191
$16,000 under $17,000	—	—	1,680,916	1,222,221	1,646,690	1,188,246	50,349	33,974	563,084	351,348	466,973	276,438	273,828	74,910
$17,000 under $18,000	*1,748	*773	1,651,742	1,236,728	1,621,093	1,209,966	42,931	26,763	545,817	357,637	459,055	285,973	247,443	71,664
$18,000 under $19,000	—	—	1,624,667	1,235,783	1,579,711	1,206,999	53,824	28,784	525,615	404,679	433,317	320,692	258,702	83,987
$19,000 under $20,000	—	—	1,537,238	1,333,278	1,496,184	1,285,558	52,880	47,720	553,113	433,999	443,714	320,772	281,218	113,227
$20,000 under $25,000	*385	*172	6,631,252	6,294,825	6,473,735	6,103,878	206,667	190,947	2,517,636	2,151,596	2,112,593	1,705,593	1,148,200	446,003
$25,000 under $30,000	*46	*()	4,997,197	5,150,553	4,591,620	4,997,376	158,393	153,177	2,081,448	2,018,907	1,780,549	1,638,521	1,034,578	380,386
$30,000 under $40,000	*194	*4	4,906,584	6,348,547	4,739,976	6,069,226	219,400	279,321	3,033,823	4,015,471	2,667,294	3,328,207	1,524,694	687,264
$40,000 under $50,000	—	—	1,559,092	2,602,461	1,462,216	2,400,716	125,693	201,746	1,491,797	2,804,884	1,359,701	2,473,105	629,314	331,779
$50,000 under $75,000	*128	*23	780,620	2,081,104	668,386	1,743,141	150,043	337,963	1,247,072	4,619,736	1,149,894	4,067,326	445,133	552,410
$75,000 under $100,000	*102	*79	171,141	867,923	133,285	647,831	55,347	220,092	363,371	2,562,812	337,203	2,306,190	113,211	256,622
$100,000 under $200,000	—	—	127,190	1,054,584	82,659	672,505	57,504	382,079	315,498	4,442,197	293,950	4,042,093	80,784	400,105
$200,000 under $500,000	—	—	28,613	524,327	15,052	256,975	17,440	267,353	71,535	2,758,967	67,218	2,540,947	15,976	218,020
$500,000 under $1,000,000	—	—	3,714	159,113	1,512	62,973	2,720	96,140	8,726	1,071,701	8,210	995,318	2,032	76,383
$1,000,000 or more	—	—	1,374	151,126	455	47,641	1,099	103,485	3,021	1,518,340	2,854	1,419,867	638	98,472
Taxable returns, total	**13,167**	**2,228**	**53,041,551**	**42,594,370**	**51,630,897**	**40,035,474**	**1,839,163**	**2,558,896**	**20,820,751**	**32,480,182**	**17,643,766**	**27,963,790**	**8,951,080**	**4,516,392**
No adjusted gross income	—	—	3,250	53,989	2,485	45,517	1,130	8,472	4,875	43,400	3,817	29,534	**1,643	**13,930
$1 under $1,000	—	—	*311	*2,231	*302	*2,197	*9	*34	*1,832	*1,622	*1,831	*1,558	**	**
$1,000 under $2,000	—	—	*4,095	*2,875	*4,071	*2,813	*47	*62	125,005	8,683	112,913	7,501	13,768	1,182
$2,000 under $3,000	—	—	34,687	5,802	22,284	4,024	14,212	1,778	103,197	19,276	97,894	17,657	16,046	1,620
$3,000 under $4,000	—	—	1,667,392	535,919	1,660,959	534,675	8,424	1,243	238,523	33,837	196,633	27,772	59,709	6,065
$4,000 under $5,000	*2,155	*82	2,045,638	684,783	2,028,485	681,178	18,026	3,606	473,313	76,900	393,818	62,976	133,422	13,925
$5,000 under $6,000	—	—	2,041,288	729,849	2,008,872	719,675	36,600	10,175	506,445	100,740	390,031	71,609	182,388	29,130
$6,000 under $7,000	—	—	2,053,402	748,979	2,025,573	742,871	31,840	6,107	575,310	148,943	465,862	117,816	193,160	31,127
$7,000 under $8,000	*1,523	*200	2,354,938	935,558	2,291,521	914,927	78,651	20,631	578,678	190,385	466,968	143,672	215,667	46,713
$8,000 under $9,000	*5,661	*775	2,457,918	1,058,301	2,409,396	1,041,928	63,595	16,372	630,647	220,713	506,473	164,074	242,818	56,639
$9,000 under $10,000	*1,225	*120	2,542,568	1,167,377	2,493,614	1,148,541	61,839	18,836	653,962	267,418	533,170	204,570	242,769	62,847
$10,000 under $11,000	—	—	2,420,755	1,124,710	2,379,552	1,104,254	54,685	20,456	651,628	275,949	518,827	207,565	262,091	68,383
$11,000 under $12,000	—	—	2,212,238	1,106,520	2,165,198	1,086,012	58,550	20,508	630,625	319,977	508,087	228,565	245,709	91,413
$12,000 under $13,000	—	—	2,217,480	1,176,910	2,167,749	1,156,329	60,939	20,580	613,558	319,718	484,962	243,742	266,782	75,976
$13,000 under $14,000	—	—	2,056,973	1,227,475	2,004,534	1,201,877	66,991	25,598	621,643	353,295	514,609	264,084	266,850	89,211
$14,000 under $15,000	—	—	1,878,552	1,180,446	1,834,288	1,152,808	56,737	27,638	593,970	337,124	466,040	253,449	285,735	83,675
$15,000 under $16,000	—	—	1,797,838	1,188,908	1,755,042	1,156,346	54,706	32,562	577,024	347,126	469,779	277,877	286,980	69,249
$16,000 under $17,000	—	—	1,660,409	1,176,036	1,627,782	1,148,842	46,207	27,194	551,170	339,240	455,565	265,377	270,195	73,863
$17,000 under $18,000	*1,748	*773	1,637,932	1,197,629	1,609,042	1,175,093	40,351	22,536	534,500	344,789	448,309	273,492	246,103	71,297
$18,000 under $19,000	—	—	1,611,734	1,210,228	1,567,399	1,182,258	51,972	27,970	517,152	397,813	427,020	316,163	256,438	81,650
$19,000 under $20,000	—	—	1,524,031	1,308,366	1,485,402	1,262,596	50,436	45,770	546,640	427,130	437,784	314,363	280,240	112,767
$20,000 under $25,000	*385	*172	6,593,289	6,151,599	6,439,128	5,971,519	201,872	180,080	2,496,851	2,127,568	2,094,750	1,687,042	1,143,559	440,526
$25,000 under $30,000	*46	*()	4,682,404	5,095,086	4,578,211	4,948,854	155,601	146,232	2,074,198	2,006,899	1,774,611	1,628,541	1,030,778	378,358
$30,000 under $40,000	*194	*4	4,887,581	6,238,272	4,721,264	5,960,116	218,512	278,156	3,023,599	4,000,705	2,658,691	3,315,868	1,522,066	684,837
$40,000 under $50,000	—	—	1,552,298	2,556,485	1,456,694	2,360,931	124,321	195,555	1,489,387	2,801,651	1,357,758	2,470,745	628,846	330,907
$50,000 under $75,000	*128	*23	772,599	2,007,564	660,922	1,673,453	149,222	334,111	1,245,397	4,616,755	1,148,622	4,065,187	444,714	551,568
$75,000 under $100,000	*102	*79	169,906	854,469	132,225	634,475	55,147	219,994	363,001	2,562,186	336,834	2,305,565	113,210	256,620
$100,000 under $200,000	—	—	126,413	1,036,129	81,941	656,220	57,298	379,909	315,359	4,441,465	293,834	4,041,408	80,760	400,056
$200,000 under $500,000	—	—	28,554	522,136	15,003	255,030	17,427	267,106	71,519	2,758,853	**78,274	**4,956,016	**17,996	**294,388
$500,000 under $1,000,000	—	—	**5,078	**309,736	**1,959	**110,115	**3,816	**199,622	**11,743	**2,590,023	**	**	**	**
$1,000,000 or more	—	—	**	**	**	**	**	**	**	**	**	**	638	98,472
Total nontaxable returns	**16,733**	**3,218**	**16,826,900**	**6,863,974**	**16,602,006**	**6,644,598**	**334,935**	**219,376**	**934,765**	**363,394**	**794,551**	**278,157**	**237,233**	**85,237**
All returns, summary														
Under $5,000	*12,466	*1,431	16,906,195	4,630,007	16,748,079	4,530,678	206,801	99,330	1,415,219	286,054	1,211,730	222,363	313,030	63,691
$5,000 under $10,000	14,613	2,960	14,707,584	7,177,551	14,425,146	7,044,342	383,322	133,210	3,224,702	1,015,658	2,592,811	766,070	1,174,744	249,588
$10,000 under $15,000	*218	*4	11,036,074	6,139,281	10,775,987	5,999,858	330,614	139,424	3,205,370	1,671,209	2,573,289	1,250,281	1,351,592	420,928
$15,000 under $20,000	*1,748	*773	8,311,821	6,276,941	8,114,795	6,102,934	259,055	174,007	2,776,298	1,906,045	2,281,021	1,486,065	1,354,387	419,980
$20,000 or more	*855	*279	18,906,777	25,234,563	18,168,896	23,002,261	994,306	2,232,302	11,133,927	27,964,610	9,779,466	24,517,167	4,994,560	3,447,443

() Less than $500

*Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

Table 4.1—Selected Sources of Income and Tax Items, by State

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**93,902,469**	**1,613,731,497**	**83,802,109**	**1,349,842,802**	**8,881,119**	**55,129,154**	**2,608,430**	**—1,792,466**	**3,154,658**	**9,428,596**	**8,929,474**	**29,659,600**
Alabama	1,397,132	21,478,922	1,275,193	18,706,044	120,184	647,401	52,084	—152,742	33,296	157,011	83,124	297,723
Alaska	183,214	4,096,935	172,461	3,745,128	32,933	116,633	1,536	—11,657	11,553	—792	18,954	56,535
Arizona	1,113,274	18,297,827	973,445	14,897,962	117,410	524,636	13,209	—79,891	42,681	—55,646	141,345	449,342
Arkansas	812,491	11,272,836	714,128	9,427,699	92,293	466,680	56,625	—107,364	21,469	83,358	66,470	138,490
California	10,347,246	189,584,745	9,166,083	157,887,615	1,173,807	7,536,379	103,448	—299,106	521,699	631,182	1,174,056	4,698,704
Colorado	1,296,849	22,812,045	1,188,505	19,462,610	166,391	920,017	35,753	—102,608	65,203	—96,727	150,428	753,660
Connecticut	1,438,316	27,956,852	1,259,436	23,129,105	116,442	949,910	2,424	—947	45,252	184,862	158,206	555,382
Delaware	253,759	4,627,551	227,672	3,840,023	17,537	97,415	3,259	4,266	6,198	30,705	22,844	58,666
District of Columbia	307,630	5,583,948	273,844	4,358,777	20,197	127,602	476	—2,259	7,557	161,335	20,623	107,321
Florida	4,158,577	67,126,444	3,449,713	49,234,491	400,573	2,596,590	33,806	—115,309	128,889	211,623	476,877	2,046,574
Georgia	2,130,647	33,037,292	1,981,589	29,041,375	178,130	1,129,567	40,828	—274,721	65,657	175,595	157,952	563,899
Hawaii	424,177	7,320,740	383,552	6,057,051	45,100	246,496	4,316	10,898	28,867	33,865	47,602	141,725
Idaho	358,915	5,461,728	306,821	4,409,018	52,461	211,433	28,573	—2,738	18,066	67,218	56,052	183,169
Illinois	4,833,700	90,054,783	4,334,601	76,153,036	402,578	2,716,323	99,139	202,534	160,297	368,306	416,635	1,297,140
Indiana	2,202,492	37,209,694	2,002,858	32,195,031	204,820	1,128,594	89,912	45,095	49,506	232,371	178,589	379,420
Iowa	1,189,316	19,847,193	978,382	14,764,321	140,298	785,786	154,056	695,224	44,257	410,032	212,893	462,636
Kansas	995,792	16,982,757	875,876	13,540,408	123,460	724,218	103,487	151,161	42,373	105,163	140,500	434,892
Kentucky	1,305,719	19,889,309	1,154,884	16,967,273	131,332	646,522	125,953	—30,851	39,785	162,815	119,066	387,408
Louisiana	1,575,442	26,504,653	1,428,259	22,284,132	137,611	944,021	38,146	—194,057	36,217	345,513	81,722	417,201
Maine	460,932	6,361,432	409,179	5,255,393	56,431	269,752	6,004	—12,236	7,384	12,264	38,256	86,790
Maryland	1,875,660	34,499,721	1,696,254	28,875,598	141,649	925,680	21,113	—103,337	53,747	359,660	155,842	459,707
Massachusetts	2,538,270	43,123,948	2,303,273	36,234,302	201,851	1,478,952	3,364	3,517	72,760	290,380	221,087	652,852
Michigan	3,665,336	66,797,050	3,309,919	57,378,970	281,426	1,840,308	83,856	—43,172	117,052	533,499	299,695	667,745
Minnesota	1,738,205	29,683,060	1,490,237	24,620,282	190,992	1,030,352	107,356	163,824	60,301	143,977	252,134	559,573
Mississippi	860,654	11,988,888	793,180	10,217,201	77,456	448,122	31,164	—114,902	25,486	273,915	39,702	147,777
Missouri	1,976,184	32,188,452	1,711,066	26,369,401	204,774	1,112,992	158,776	—174,932	68,476	248,479	247,577	616,216
Montana	331,423	4,998,061	274,013	3,796,263	48,159	215,118	22,961	6,802	16,975	33,321	47,220	158,157
Nebraska	661,985	10,473,626	561,378	8,223,158	80,277	446,213	79,895	294,994	29,293	52,455	103,412	273,883
Nevada	393,931	6,786,431	362,760	5,860,428	39,084	209,385	3,672	—47,923	13,300	—45,994	39,194	215,261
New Hampshire	412,482	6,751,857	374,776	5,685,255	42,546	253,250	813	—3,575	8,203	29,397	31,032	121,671
New Jersey	3,354,753	62,909,704	3,051,543	53,804,835	218,520	2,104,766	6,604	—19,263	77,670	308,095	263,002	790,918
New Mexico	518,221	7,764,293	460,602	6,544,807	55,038	246,658	16,298	—51,763	20,640	47,558	47,069	177,808
New York	7,157,005	129,526,287	6,385,946	106,648,298	542,672	4,215,261	41,161	26,387	211,548	496,241	631,841	2,393,594
North Carolina	2,339,466	34,490,419	2,159,690	29,705,838	199,065	1,107,087	73,421	—11,482	50,973	246,563	151,110	512,762
North Dakota	270,773	3,979,672	218,353	2,958,614	31,594	150,020	41,531	69,061	12,815	36,984	45,943	123,487
Ohio	4,481,348	76,444,637	4,018,882	65,690,127	360,817	2,191,450	81,575	85,051	109,935	203,320	304,352	797,968
Oklahoma	1,186,369	19,966,388	1,040,851	16,296,675	164,225	893,247	79,722	—358,748	38,008	10,504	109,017	476,344
Oregon	1,128,676	18,534,535	983,713	14,978,697	142,513	803,065	41,160	—113,464	51,328	237,934	157,230	529,981
Pennsylvania	4,844,637	81,173,150	4,312,589	68,556,847	386,496	2,700,277	60,757	—101,821	129,337	717,906	386,648	783,604
Rhode Island	406,989	6,396,560	371,893	5,331,535	29,984	234,678	106	—955	8,652	4,713	28,359	89,116
South Carolina	1,183,782	17,339,729	1,113,004	15,522,370	93,054	501,503	26,805	—29,641	28,147	94,017	61,895	193,408
South Dakota	277,999	3,732,619	220,127	2,675,731	37,172	171,319	49,068	107,721	14,102	39,419	63,221	145,075
Tennessee	1,761,757	26,596,829	1,607,872	23,029,680	163,031	934,926	105,188	—184,772	47,058	206,058	126,380	372,939
Texas	5,844,966	103,953,686	5,329,085	87,617,672	662,601	3,958,474	254,850	—1,117,121	215,837	652,711	520,018	2,626,009
Utah	539,149	8,749,569	493,341	7,521,385	68,482	313,453	15,698	—12,963	38,462	14,484	60,258	223,372
Vermont	210,066	3,041,963	187,263	2,464,054	26,216	141,378	5,312	6,733	4,557	24,030	21,443	60,125
Virginia	2,227,154	38,794,066	2,032,075	33,255,994	181,931	943,943	45,576	—64,716	73,085	300,848	197,918	478,087
Washington	1,789,302	32,732,130	1,570,171	26,845,321	203,429	1,247,228	35,679	20,383	91,448	300,775	221,754	691,727
West Virginia	674,367	10,895,660	614,963	9,470,507	54,640	326,839	13,250	—28,380	15,681	53,113	38,432	80,899
Wisconsin	1,968,908	32,756,618	1,766,114	27,620,072	179,315	919,000	97,678	321,362	56,497	289,844	218,377	471,686
Wyoming	210,414	3,949,099	190,311	3,273,409	27,531	182,061	9,983	—31,913	8,589	27,954	29,861	136,174
Puerto Rico	43,374	488,280	35,239	415,136	*422	*1,053	—	—	*89	*1,214	269	6,586
U.S. citizens abroad	243,244	6,716,822	205,145	6,997,842	14,169	95,125	1,004	—6,153	8,401	—24,831	45,988	108,412

Footnote(s) at end of table

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received		Rent net income less loss		Royalty net income less loss	
			Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**1,094,657**	**76,285**	**14,567,903**	**40,375,626**	**10,738,982**	**38,761,253**	**49,019,575**	**102,009,444**	**7,463,817**	**200,397**	**744,315**	**3,904,984**
Alabama	13,246	—7,728	136,983	388,756	102,427	372,347	573,882	1,097,478	76,101	21,323	9,211	53,641
Alaska	5,559	—6,337	23,549	29,702	15,261	27,414	89,501	119,740	20,615	—52,839	641	1,414
Arizona	12,524	4,771	189,652	562,492	144,974	539,942	577,433	1,403,105	80,117	—21,367	10,927	29,797
Arkansas	12,591	11,344	62,437	174,768	44,978	167,561	335,026	794,325	57,010	91,448	12,902	26,716
California	98,235	—97,660	1,638,329	4,673,817	1,218,122	4,488,576	5,361,048	13,581,435	1,034,026	—1,691,932	77,990	373,290
Colorado	20,935	1,143	191,394	518,904	134,504	499,237	684,679	1,092,395	111,952	—94,336	8,600	70,042
Connecticut	2,542	—4,998	333,882	1,057,654	254,014	1,022,336	918,444	1,891,189	127,550	—177,140	3,268	1,048
Delaware	1,545	1,708	53,525	201,087	39,603	194,727	131,163	223,452	11,521	10,796	1,348	816
District of Columbia	992	—1,029	42,401	239,055	33,487	235,235	114,916	237,964	20,388	—33,987	1,118	3,343
Florida	40,977	—16,000	738,525	2,963,444	608,876	2,873,240	2,003,155	6,516,147	259,546	—147,864	17,677	81,468
Georgia	14,563	10,738	226,463	646,359	158,587	622,736	808,519	1,620,878	132,925	—39,572	4,234	16,734
Hawaii	3,049	2,445	79,263	136,826	56,066	128,265	282,316	460,316	36,546	—40,791	1,430	7,534
Idaho	13,352	9,435	48,095	91,919	35,103	86,975	198,317	445,850	34,623	9,790	904	4,842
Illinois	58,920	—34,554	879,175	2,294,919	631,602	2,198,573	2,793,833	5,805,307	451,447	124,011	28,262	78,460
Indiana	22,682	24,686	320,958	724,859	229,130	691,068	1,133,701	1,818,963	147,072	196,432	14,270	49,832
Iowa	49,445	45,270	196,518	337,167	136,628	318,359	771,331	1,745,707	143,622	470,369	3,135	3,307
Kansas	29,849	58,864	148,011	322,253	103,729	307,179	544,103	1,157,878	132,234	208,461	31,790	227,439
Kentucky	24,786	20,652	147,966	405,762	110,196	389,027	584,650	967,083	100,513	62,166	16,818	33,095
Louisiana	10,740	37,898	159,157	432,124	109,067	414,185	614,316	1,286,695	140,523	320,581	44,068	410,232
Maine	3,315	3,400	67,102	174,555	49,467	167,377	232,890	411,360	27,497	—21,842	1,324	383
Maryland	11,980	7,690	340,840	814,467	265,708	775,514	989,326	1,968,911	129,196	—40,695	4,907	43,293
Massachusetts	6,421	—45,774	427,928	1,426,629	330,003	1,379,080	1,629,984	2,560,056	215,836	—177,140	5,534	3,011
Michigan	24,384	8,485	575,304	1,348,967	410,989	1,279,353	2,062,482	3,723,463	278,853	—25,607	18,544	43,616
Minnesota	37,505	25,860	310,142	679,530	223,904	646,879	1,075,303	1,827,940	148,143	215,682	6,133	12,806
Mississippi	6,021	9,368	67,840	203,641	44,590	196,817	271,828	537,770	48,118	71,391	15,983	87,203
Missouri	50,770	50,644	300,921	815,092	220,209	781,409	1,148,628	2,459,622	158,120	201,794	4,179	25,715
Montana	12,752	2,032	51,000	100,095	35,656	94,731	200,431	459,795	45,992	109,362	6,263	24,160
Nebraska	38,324	42,835	100,334	215,900	67,080	206,373	407,650	786,386	75,202	173,906	8,962	54,318
Nevada	3,539	—2,941	40,296	165,442	29,583	161,120	157,901	408,333	27,375	—40,921	1,872	17,831
New Hampshire	1,972	—1,462	62,479	222,235	42,107	215,455	243,013	401,403	24,806	—31,260	†	†
New Jersey	6,864	—2,062	656,833	1,637,492	502,461	1,562,468	1,905,862	3,556,777	255,163	—174,575	7,904	6,339
New Mexico	7,848	13,423	57,864	137,263	43,124	130,064	218,835	436,285	44,769	29,993	7,971	52,546
New York	25,835	—90,549	1,315,833	4,893,541	1,029,271	4,741,378	4,235,835	9,382,393	493,193	—310,151	22,914	—5,436
North Carolina	8,433	8,208	294,344	724,980	229,684	693,353	958,774	1,600,770	136,046	231,947	3,315	4,425
North Dakota	13,356	14,222	37,477	52,014	22,476	48,492	174,867	409,702	54,648	205,826	4,595	19,061
Ohio	37,322	—14,576	749,517	1,611,795	519,684	1,535,528	2,496,995	4,614,305	321,781	20,276	29,196	91,054
Oklahoma	25,740	45,805	137,523	380,893	89,931	366,259	491,078	1,169,483	120,850	224,507	67,494	507,672
Oregon	31,690	54,984	164,083	424,658	101,889	408,406	625,181	1,353,293	119,118	—102,546	6,051	13,353
Pennsylvania	23,513	—2,256	851,571	2,176,891	629,795	2,083,499	2,768,643	4,887,252	253,587	—72,519	12,726	17,321
Rhode Island	1,022	—208	66,112	172,121	44,210	164,845	219,991	413,308	37,731	—11,912	908	1,141
South Carolina	4,024	—18,028	110,035	214,071	77,311	202,397	441,436	623,357	63,515	23,889	2,328	8,113
South Dakota	19,216	16,022	41,270	70,998	29,233	67,139	162,040	421,972	44,485	116,414	335	1,825
Tennessee	18,884	18,842	203,467	481,625	144,586	462,849	724,973	1,452,871	111,202	73,444	12,457	20,230
Texas	127,076	—104,611	679,477	2,049,536	490,356	1,968,682	2,315,690	5,815,523	474,974	485,534	146,935	1,203,024
Utah	4,575	—3,206	66,262	147,487	45,945	140,288	271,964	395,179	47,998	—30,615	3,553	13,142
Vermont	3,322	54	36,938	108,280	27,858	104,312	122,296	186,120	17,502	4,251	633	1,910
Virginia	15,773	12,480	375,604	899,428	271,511	859,914	1,084,405	1,884,505	161,982	—112,190	9,133	24,125
Washington	29,788	—57,790	268,181	661,840	185,599	633,728	1,014,737	2,307,432	154,382	—118,238	12,491	42,289
West Virginia	4,498	3,386	87,374	209,159	65,974	199,467	334,538	547,266	45,357	54,954	12,365	10,006
Wisconsin	43,506	18,636	299,624	580,498	216,428	546,597	1,232,469	2,023,467	140,577	65,305	7,923	33,576
Wyoming	4,734	1,914	30,246	91,869	20,823	88,716	115,473	243,027	24,777	22,443	5,145	34,854
Puerto Rico	—	—	503	5,424	502	5,333	5,456	6,687	881	335	†	†
U.S. citizens abroad[1]	4,123	809	77,296	275,344	64,681	266,446	158,268	467,526	41,830	—76,196	5,369	16,719

Footnote(s) at end of table

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Unemployment compensation			
									Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**906,297**	**4,560,031**	**7,373,704**	**43,339,736**	**755,868**	**670,751**	**10,525,604**	**3,629,571**	**7,997,862**	**13,634,772**	**1,798,210**	**2,082,456**
Alabama	16,314	103,453	73,082	471,887	9,413	2,640	218,585	63,419	165,948	205,861	21,841	26,417
Alaska	1,284	833	8,455	78,069	993	—4,634	48,873	81,361	26,393	41,801	10,259	12,522
Arizona	13,707	82,064	113,975	872,079	5,975	—15,649	136,599	33,355	41,721	63,971	6,598	4,750
Arkansas	11,477	56,265	57,462	368,780	7,205	29,843	62,742	18,577	70,683	107,923	9,115	6,564
California	131,248	594,989	856,205	5,425,553	47,550	—197,842	1,763,455	840,615	721,819	1,090,992	173,667	174,456
Colorado	12,236	87,503	88,122	632,952	17,899	—6,810	335,722	131,377	66,640	87,184	15,586	15,372
Connecticut	24,321	90,810	110,263	639,675	14,104	70,116	27,088	23,291	99,476	118,675	22,507	20,459
Delaware	1,521	15,081	26,738	178,825	1,863	2,051	31,148	11,426	24,130	42,237	6,240	4,561
District of Columbia	3,518	24,166	35,298	395,063	984	—181	39,713	20,677	16,593	27,118	2,616	1,029
Florida	49,652	217,930	576,022	4,455,727	52,376	400,244	37,557	14,177	126,112	126,461	13,689	17,094
Georgia	10,439	66,212	107,617	642,057	14,202	39,753	228,104	62,036	149,152	145,165	24,529	16,512
Hawaii	5,202	29,835	42,188	305,898	2,194	—737	77,136	28,504	24,114	27,540	6,719	6,434
Idaho	2,291	18,477	28,849	160,452	5,596	8,551	45,791	12,852	37,835	45,298	8,446	8,879
Illinois	39,567	244,139	385,360	1,847,262	41,032	76,423	458,930	47,259	450,304	1,029,130	104,379	140,499
Indiana	15,425	60,007	154,528	698,325	47,710	41,700	187,194	22,620	277,593	530,567	75,642	129,414
Iowa	21,305	60,814	77,484	199,438	11,326	87,068	203,502	66,885	110,243	169,228	32,679	23,051
Kansas	9,953	65,487	64,469	267,620	10,888	3,700	131,006	28,999	50,105	88,822	12,827	16,065
Kentucky	11,066	25,252	88,533	511,562	12,337	—27,388	224,057	58,825	161,136	289,613	34,190	36,351
Louisiana	14,831	69,070	85,100	660,877	12,093	14,695	101,456	15,416	102,890	174,998	16,129	21,231
Maine	3,440	21,430	40,757	258,867	3,282	2,707	33,580	8,135	52,334	49,372	4,745	4,460
Maryland	25,164	114,564	174,973	1,491,239	15,114	—23,185	402,036	147,234	119,293	168,583	33,858	26,013
Massachusetts	30,935	116,996	186,085	1,006,151	4,448	44,460	315,014	63,390	188,523	262,360	36,213	45,825
Michigan	17,391	79,631	290,411	1,457,018	29,882	26,233	568,256	143,821	584,869	1,617,473	196,445	330,877
Minnesota	9,741	25,385	144,494	676,789	18,550	—5,639	441,452	248,860	146,816	266,279	31,862	34,074
Mississippi	4,993	25,989	41,176	285,317	5,711	11,880	69,921	16,721	85,181	83,876	9,104	5,634
Missouri	19,213	98,407	168,649	730,091	17,955	28,655	212,196	39,196	191,539	300,204	42,580	42,866
Montana	3,493	12,773	26,228	146,781	7,388	8,940	50,496	15,821	34,335	47,113	4,885	5,394
Nebraska	7,393	17,203	28,155	124,825	8,040	5,666	77,683	17,138	36,297	38,068	6,975	6,471
Nevada	2,879	14,712	29,184	205,658	2,246	358	6,994	2,525	33,819	40,876	8,843	5,767
New Hampshire	4,382	11,009	27,957	182,286	1,631	—11,842	12,866	2,593	40,471	33,766	5,472	4,510
New Jersey	19,240	92,865	262,627	1,433,778	39,587	6,109	440,668	104,588	299,493	520,729	87,032	109,521
New Mexico	3,526	26,415	37,186	258,639	5,155	5,736	56,426	15,789	32,987	40,055	1,446	1,417
New York	68,032	435,153	578,036	2,885,908	71,533	98,111	1,278,564	588,954	590,436	939,916	149,335	157,174
North Carolina	20,865	58,211	135,314	637,578	14,296	81,337	280,957	90,337	207,787	205,165	33,537	24,484
North Dakota	2,127	6,723	12,517	56,514	4,690	—2,744	16,207	3,352	20,445	27,330	3,356	2,558
Ohio	31,899	140,199	352,370	1,816,905	27,030	—88,896	325,762	32,457	527,282	1,319,011	150,378	218,481
Oklahoma	12,886	83,426	79,867	520,030	11,660	54,762	123,954	36,425	56,890	68,725	15,818	19,519
Oregon	8,658	36,889	106,148	513,647	9,475	—662	217,063	85,602	148,686	220,448	20,237	16,585
Pennsylvania	68,647	268,178	454,047	2,336,202	23,195	—43,617	37,248	9,829	606,880	1,094,705	135,945	105,384
Rhode Island	4,865	11,546	37,668	200,126	1,403	8,275	48,416	12,854	45,086	64,602	9,592	9,233
South Carolina	9,249	44,984	60,744	362,323	5,705	19,864	142,099	49,332	82,305	78,117	10,212	3,081
South Dakota	1,534	4,611	14,452	65,650	3,202	16,348	1,971	797	22,216	27,775	*725	*519
Tennessee	17,593	91,181	95,262	597,059	10,927	—45,321	13,501	4,841	184,391	227,046	13,685	12,757
Texas	54,573	582,531	338,735	1,978,318	42,574	—79,705	27,394	14,155	211,309	250,379	25,398	26,757
Utah	3,022	11,262	40,522	242,967	6,729	—3,585	98,111	28,105	40,140	48,700	6,597	7,547
Vermont	3,333	14,986	12,985	62,395	2,026	—5,307	21,688	7,751	16,614	23,800	2,266	1,738
Virginia	11,358	39,154	199,643	1,634,030	20,004	—17,274	391,682	120,012	103,310	133,119	16,301	16,504
Washington	14,799	62,592	161,815	1,106,221	11,728	31,978	24,294	9,813	195,067	323,831	55,016	64,616
West Virginia	5,082	22,069	48,586	211,378	2,218	2,552	37,039	7,358	85,897	130,112	23,519	23,540
Wisconsin	13,844	48,225	151,614	547,883	8,288	27,618	380,480	113,535	267,667	551,228	54,733	63,142
Wyoming	1,028	9,695	11,027	60,465	3,395	1,937	3,699	1,334	13,898	12,607	3,496	2,741
Puerto Rico	—	—	*8,032	*65,666	*3	*—1,245	*85	*40	*1,984	*5,015	*773	*1,438
U.S. citizens abroad[1]	5,756	18,654	36,688	368,931	1,058	—7,298	9,144	5,207	*728	*1,803	*173	*169

Footnote(s) at end of table

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**227,925,098**	**227,569,280**	**28,950,282**	**218,028,139**	**88,104,696**	**1,279,985,360**	**73,840,395**	**249,078,475**	**73,906,244**	**250,341,440**	**75,325,013**	**256,251,076**
Alabama	3,651,507	3,645,908	427,306	2,789,194	1,302,698	16,780,659	1,023,865	2,986,966	1,024,081	2,993,120	1,047,309	3,072,333
Alaska	430,531	429,317	62,071	546,565	172,647	3,369,017	146,301	768,391	146,546	770,495	149,451	786,137
Arizona	2,839,689	2,838,039	418,713	3,058,956	1,053,954	14,062,984	855,838	2,580,950	856,933	2,597,397	873,345	2,660,193
Arkansas	2,125,835	2,124,754	186,907	1,206,683	748,562	8,811,906	583,070	1,508,504	583,393	1,515,512	602,516	1,569,336
California	24,791,817	24,752,827	3,990,570	37,108,738	9,667,477	143,275,543	8,248,106	28,521,640	8,260,859	28,731,981	8,419,769	29,454,082
Colorado	2,965,297	2,961,661	513,279	3,927,593	1,228,657	18,038,502	1,042,466	3,500,346	1,043,711	3,544,984	1,067,355	3,639,769
Connecticut	3,316,415	3,311,408	444,813	3,417,921	1,372,404	22,814,078	1,176,527	4,985,663	1,176,768	5,002,379	1,188,127	5,078,472
Delaware	605,486	605,350	81,066	598,199	243,321	3,706,302	202,358	744,458	202,362	745,043	205,241	755,880
District of Columbia	638,496	636,095	103,055	907,020	278,981	4,356,446	246,567	963,782	246,614	967,251	248,732	979,472
Florida	10,012,671	9,980,307	1,021,985	7,488,378	3,914,513	53,835,333	3,229,502	10,772,030	3,231,519	10,852,200	3,284,184	11,105,494
Georgia	5,357,623	5,349,889	608,733	4,454,753	1,987,986	25,737,264	1,610,256	4,636,132	1,612,896	4,657,125	1,636,784	4,774,152
Hawaii	982,829	978,832	158,663	1,357,439	407,863	5,551,459	331,204	1,039,950	331,439	1,043,741	337,452	1,065,547
Idaho	951,474	950,602	112,080	789,352	343,311	4,242,853	269,154	699,611	270,071	706,404	280,948	743,805
Illinois	11,695,869	11,672,564	1,568,211	10,969,213	4,592,706	73,286,896	3,895,765	15,172,871	3,896,550	15,221,014	3,940,935	15,519,742
Indiana	5,410,700	5,406,722	568,927	3,582,904	2,052,265	30,571,464	1,721,195	5,851,791	1,721,853	5,862,416	1,756,681	5,991,392
Iowa	3,018,753	3,015,950	357,916	2,311,588	1,105,603	16,086,447	918,508	2,908,709	922,881	2,921,284	969,137	3,095,640
Kansas	2,474,110	2,472,448	271,772	1,965,536	921,372	13,731,618	769,850	2,626,043	773,606	2,652,576	810,721	2,765,621
Kentucky	3,267,055	3,265,823	350,583	2,295,756	1,198,316	15,803,239	1,007,486	2,848,344	1,007,908	2,860,438	1,048,351	2,951,526
Louisiana	3,978,393	3,969,526	374,467	2,570,754	1,462,979	21,607,422	1,222,598	4,329,169	1,222,942	4,354,431	1,238,852	4,447,909
Maine	1,102,244	1,099,915	95,740	613,117	430,210	5,031,018	347,655	838,120	347,765	839,885	358,287	865,878
Maryland	4,376,575	4,370,153	708,341	5,624,247	1,763,276	26,987,258	1,500,926	5,365,869	1,501,745	5,387,424	1,518,617	5,477,234
Massachusetts	5,628,679	5,620,438	853,086	6,058,934	2,397,043	34,399,115	2,031,288	6,697,831	2,031,363	6,715,511	2,053,015	6,836,471
Michigan	9,038,850	9,035,092	1,406,641	9,820,641	3,455,743	52,883,930	2,871,072	10,397,993	2,872,392	10,418,234	2,923,208	10,606,832
Minnesota	4,116,770	4,109,951	626,831	4,628,304	1,629,969	23,238,456	1,338,220	4,357,962	1,342,663	4,372,841	1,398,417	4,507,826
Mississippi	2,305,306	2,298,465	197,244	1,327,839	769,303	9,272,643	610,851	1,598,305	611,112	1,608,497	627,736	1,662,238
Missouri	4,813,929	4,808,971	541,480	3,609,168	1,831,143	25,933,737	1,533,181	4,896,460	1,536,205	4,909,363	1,576,870	5,060,518
Montana	808,033	807,301	99,088	654,391	306,954	3,986,636	245,108	689,796	245,333	697,044	256,277	730,278
Nebraska	1,676,878	1,676,826	175,711	1,253,443	625,386	8,431,511	497,259	1,492,807	498,821	1,500,101	536,463	1,586,450
Nevada	878,910	877,775	120,413	971,068	371,481	5,422,947	326,313	1,091,207	326,629	1,103,441	332,359	1,127,013
New Hampshire	969,905	969,151	97,320	648,901	400,199	5,481,792	344,602	1,014,166	344,857	1,019,017	348,896	1,042,616
New Jersey	8,129,210	8,115,747	1,069,614	8,249,089	3,222,682	50,235,817	2,762,850	10,359,427	2,763,206	10,389,950	2,788,956	10,557,663
New Mexico	1,378,579	1,377,581	131,915	951,498	470,494	6,058,096	372,354	1,079,122	372,899	1,092,667	380,416	1,124,257
New York	17,283,940	17,252,792	2,665,245	21,956,261	6,777,215	99,641,032	5,759,213	20,045,510	5,760,474	20,139,212	5,840,546	20,496,463
North Carolina	5,688,122	5,684,100	603,604	3,974,013	2,193,413	27,150,672	1,780,949	4,712,600	1,781,077	4,720,993	1,823,051	4,844,327
North Dakota	686,166	684,555	59,519	396,992	246,792	3,277,857	203,408	558,342	203,721	561,835	217,399	598,450
Ohio	10,774,084	10,766,974	1,231,134	7,913,356	4,204,418	62,164,694	3,632,784	12,012,845	3,633,326	12,047,279	3,680,018	12,277,692
Oklahoma	2,969,849	2,963,814	342,705	2,636,551	1,105,539	16,072,073	926,129	3,083,849	927,785	3,142,204	952,957	3,251,252
Oregon	2,634,722	2,629,760	399,961	2,896,289	1,064,457	14,592,828	878,766	2,644,969	880,513	2,660,962	900,732	2,753,056
Pennsylvania	11,345,522	11,331,011	1,303,902	8,727,486	4,536,552	65,916,383	3,873,750	12,612,183	3,874,678	12,647,123	3,926,882	12,894,123
Rhode Island	922,644	921,885	106,317	716,810	387,192	5,133,440	324,203	956,808	324,276	959,951	329,047	976,574
South Carolina	2,927,934	2,904,387	350,366	2,265,255	1,112,226	13,452,603	912,675	2,258,586	913,014	2,263,462	924,227	2,321,689
South Dakota	722,082	721,842	49,073	311,736	243,150	3,074,470	182,260	502,771	182,705	507,494	200,166	551,170
Tennessee	4,465,037	4,463,635	358,062	2,447,057	1,622,328	21,169,888	1,307,633	3,872,584	1,308,075	3,892,150	1,333,350	3,993,092
Texas	14,643,324	14,620,271	1,315,431	10,466,626	5,453,320	84,752,358	4,589,865	17,728,929	4,598,229	17,914,779	4,679,295	18,344,354
Utah	1,484,656	1,481,782	226,014	1,753,072	500,581	6,397,858	405,256	1,100,224	405,726	1,109,253	415,122	1,144,192
Vermont	483,216	482,529	45,682	306,402	202,015	2,426,673	166,058	409,311	166,285	410,576	171,799	424,968
Virginia	5,196,107	5,184,223	709,553	5,441,858	2,108,937	30,664,748	1,772,844	5,933,077	1,773,039	5,941,511	1,798,532	6,038,763
Washington	4,124,643	4,117,997	545,271	3,773,151	1,679,007	26,891,349	1,463,272	5,395,618	1,463,511	5,410,251	1,483,566	5,542,377
West Virginia	1,670,845	1,666,485	113,509	723,762	631,101	8,946,930	523,330	1,665,894	523,375	1,667,520	530,828	1,693,160
Wisconsin	4,882,054	4,877,893	669,916	4,596,252	1,852,974	25,741,631	1,524,894	4,629,195	1,527,018	4,644,436	1,562,706	4,778,324
Wyoming	518,055	517,439	57,350	409,152	196,013	3,293,246	166,326	671,684	166,703	678,650	172,011	698,819
Puerto Rico	172,249	172,249	1,424	16,135	41,232	307,924	17,023	14,718	17,023	15,369	17,023	15,453
U.S. citizens abroad[1]	591,429	588,275	51,703	542,745	216,736	5,884,314	147,462	944,365	147,769	952,662	160,349	970,999

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
[1]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	All returns	Income tax before credits		Tax credits							
		Number of returns	Amount	Total		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	**93,902,469**	**76,135,819**	**256,294,315**	**19,674,483**	**7,215,839**	**4,230,757**	**956,439**	**3,154,428**	**451,366**	**561,918**	**134,993**
Alabama	1,397,132	1,092,282	3,080,023	336,046	93,057	73,819	15,916	84,140	13,447	*5,030	*1,093
Alaska	183,214	151,001	788,230	45,542	19,839	10,474	2,824	6,432	583	*594	*243
Arizona	1,113,274	882,767	2,664,082	240,620	83,132	56,381	12,254	46,670	7,898	13,539	3,800
Arkansas	812,491	612,096	1,564,273	175,605	55,769	48,331	8,844	43,772	7,385	5,608	796
California	10,347,246	8,460,966	29,301,128	2,146,278	779,487	579,857	157,524	249,511	34,464	77,907	18,970
Colorado	1,296,849	1,078,663	3,617,954	328,374	117,608	92,279	19,034	29,972	4,580	*7,893	*1,630
Connecticut	1,438,316	1,187,926	5,067,195	277,916	81,532	37,062	7,256	18,029	3,510	*3,617	*1,067
Delaware	253,759	207,283	760,704	61,841	16,246	11,829	2,592	13,332	2,699	*1,610	*321
District of Columbia	307,630	256,927	985,033	81,019	21,250	19,882	5,577	19,757	2,556	10,693	3,248
Florida	4,158,577	3,330,644	11,043,607	750,305	271,577	179,138	39,025	166,884	23,473	51,343	15,553
Georgia	2,130,647	1,704,541	4,751,979	456,918	115,847	122,902	25,297	151,807	21,250	*11,784	*3,598
Hawaii	424,177	342,309	1,071,910	89,665	31,960	22,747	4,819	12,909	1,661	7,856	1,966
Idaho	358,915	285,102	736,767	91,332	37,156	20,949	3,667	16,041	2,237	*1,942	*318
Illinois	4,833,700	3,974,167	15,419,032	948,608	246,162	179,811	41,553	134,211	18,372	13,564	2,122
Indiana	2,202,492	1,761,621	5,972,194	384,323	120,403	81,841	13,515	52,597	8,569	*2,000	*264
Iowa	1,189,316	964,355	3,058,980	324,664	150,270	61,863	12,838	21,964	1,977	*6,983	*904
Kansas	995,792	797,717	2,745,829	209,311	119,785	43,470	7,971	30,524	3,522	*3,596	*805
Kentucky	1,305,719	1,054,002	2,917,451	240,124	69,107	58,079	11,569	53,883	6,638	*8,208	*1,503
Louisiana	1,575,442	1,277,108	4,447,464	335,264	118,295	81,952	21,732	86,318	13,407	22,738	5,888
Maine	460,932	358,353	858,929	98,666	20,809	19,139	3,393	19,118	2,540	4,700	938
Maryland	1,875,660	1,535,943	5,482,569	394,093	116,701	96,488	26,915	56,200	8,224	26,624	5,685
Massachusetts	2,538,270	2,066,921	6,821,884	556,263	124,053	75,199	16,121	51,370	5,720	22,866	5,081
Michigan	3,665,336	2,949,489	10,596,540	641,540	198,546	131,747	31,554	89,202	11,162	*7,791	*1,764
Minnesota	1,738,205	1,386,537	4,505,540	480,452	147,578	91,948	19,525	35,547	5,179	*12,260	*2,693
Mississippi	860,654	652,937	1,666,574	192,910	68,269	43,277	9,530	68,877	9,992	*2,751	*679
Missouri	1,976,184	1,596,332	5,044,994	441,501	148,534	106,788	22,299	71,067	9,611	*6,980	*882
Montana	331,423	253,642	727,301	84,530	37,506	16,344	2,250	10,880	1,908	*1,750	*537
Nebraska	661,985	528,318	1,588,512	181,083	95,705	54,368	9,322	7,073	711	*3,791	*900
Nevada	393,931	335,495	1,123,140	71,950	31,934	24,256	5,496	11,381	1,192	1,835	454
New Hampshire	412,482	352,356	1,031,888	86,003	17,722	18,172	3,773	14,945	1,802	2,904	368
New Jersey	3,354,753	2,814,689	10,544,470	769,760	185,043	100,885	24,978	110,819	17,758	15,112	2,814
New Mexico	518,221	389,324	1,124,570	112,310	45,448	23,021	4,107	25,531	3,559	5,587	1,457
New York	7,157,005	5,906,120	20,499,525	1,711,513	454,015	264,313	71,958	255,023	40,978	26,665	7,234
North Carolina	2,339,466	1,866,111	4,840,765	501,176	128,166	141,398	27,067	144,976	23,080	*7,940	*1,177
North Dakota	270,773	213,723	601,844	72,048	43,502	12,713	2,330	4,411	435	*1,416	*264
Ohio	4,481,348	3,692,978	12,216,208	758,701	203,363	155,088	33,941	101,904	16,411	*15,767	*2,919
Oklahoma	1,186,369	962,986	3,214,064	265,367	130,215	64,586	13,950	45,465	7,969	12,834	3,838
Oregon	1,128,676	898,936	2,730,453	211,050	85,484	57,091	10,564	16,489	2,840	*5,210	*582
Pennsylvania	4,844,637	3,969,251	12,843,246	945,423	231,063	125,452	25,805	136,140	19,642	14,200	3,544
Rhode Island	406,989	328,434	973,061	80,170	16,253	9,506	2,061	11,685	1,142	3,586	1,057
South Carolina	1,183,782	956,789	2,317,836	253,631	59,250	84,774	15,617	70,789	10,228	*3,149	*1,082
South Dakota	277,999	201,034	550,525	78,784	47,755	13,287	2,491	9,766	1,480	*137	*19
Tennessee	1,761,757	1,374,892	3,956,035	339,532	83,451	66,056	14,210	112,147	13,890	*6,497	*1,438
Texas	5,844,966	4,718,569	18,312,976	1,146,676	584,047	319,400	79,781	207,566	27,352	24,841	5,577
Utah	539,149	414,179	1,141,390	117,901	41,166	25,223	4,087	12,890	1,372	5,397	1,685
Vermont	210,066	170,825	421,155	39,242	11,844	6,332	1,231	3,021	364	*1,898	*360
Virginia	2,227,154	1,824,798	6,047,302	453,858	114,225	114,095	23,741	90,483	10,803	19,438	5,167
Washington	1,789,302	1,485,087	5,524,412	360,279	128,793	77,508	16,178	33,128	4,687	22,005	6,472
West Virginia	674,367	537,436	1,685,848	86,702	19,954	15,347	3,142	24,825	2,543	*1,717	*444
Wisconsin	1,968,908	1,582,519	4,760,405	426,834	131,210	78,702	12,410	60,057	8,167	*6,400	*655
Wyoming	210,414	171,005	699,098	47,031	27,414	13,558	2,517	2,093	344	*261	*83
Puerto Rico	43,374	28,921	43,346	21,668	28,628	—	—	—	—	*6,024	*849
U.S. citizens abroad[1]	243,244	189,413	1,804,075	122,081	859,709	*2,030	*290	*807	*52	*5,080	*2,205

Footnote(s) at end of table

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Tax credits—Continued										Income tax after credits	
	Investment credit		Foreign tax credit		Political contributions credit		Jobs credit		Residential energy credit used to offset income tax before credits		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total	**4,192,847**	**3,288,415**	**393,074**	**1,341,675**	**5,419,155**	**269,384**	**119,082**	**196,357**	**4,669,675**	**562,141**	**73,840,395**	**249,078,475**
Alabama	59,371	40,886	2,208	1,473	69,567	3,563	2,357	5,947	78,046	10,732	1,023,865	2,986,966
Alaska	15,712	13,841	236	409	12,913	709	344	431	7,650	690	146,301	768,391
Arizona	44,101	35,382	2,268	3,728	68,137	3,019	1,438	2,248	49,244	14,686	855,838	2,580,950
Arkansas	46,967	31,004	719	1,034	19,262	1,045	1,932	2,353	33,685	3,294	583,070	1,508,504
California	491,531	390,063	37,707	54,737	750,390	35,744	13,872	31,345	251,939	54,043	8,248,106	28,521,640
Colorado	95,236	70,331	3,409	6,024	63,194	2,368	886	1,627	87,329	11,693	1,042,466	3,500,346
Connecticut	39,094	29,816	6,085	16,400	102,812	5,536	1,034	2,540	109,460	15,353	1,176,527	4,985,663
Delaware	7,993	5,779	660	2,009	20,768	1,134	93	114	17,378	1,589	202,358	744,458
District of Columbia	5,453	4,692	1,092	2,218	31,235	1,397	194	113	9,243	1,275	246,567	963,782
Florida	146,191	123,337	16,643	35,720	207,658	10,722	4,419	11,884	81,443	11,730	3,229,502	10,772,030
Georgia	71,957	51,198	3,267	2,607	92,516	4,404	2,419	2,214	68,184	4,902	1,610,256	4,636,132
Hawaii	13,133	7,441	618	1,576	37,732	1,941	390	817	9,014	11,516	331,204	1,039,950
Idaho	37,366	27,033	339	316	16,073	598	992	810	15,787	2,124	269,154	699,611
Illinois	191,003	116,987	10,404	12,351	304,170	15,614	5,660	5,825	254,707	33,181	3,895,765	15,172,871
Indiana	111,523	71,762	2,475	2,435	81,692	4,114	5,144	9,537	110,144	9,676	1,721,195	5,851,791
Iowa	148,546	123,942	337	749	62,202	2,338	702	546	75,247	6,973	918,508	2,908,709
Kansas	89,523	97,245	3,269	3,438	31,555	1,754	1,912	1,461	42,374	3,482	769,850	2,626,043
Kentucky	62,057	38,787	1,201	477	39,015	1,895	1,096	4,581	45,762	3,547	1,007,486	2,848,344
Louisiana	55,074	62,444	1,559	2,997	87,582	5,483	878	1,815	45,594	4,374	1,222,598	4,329,169
Maine	16,507	8,224	1,270	933	19,631	903	431	856	32,578	2,855	347,655	838,120
Maryland	54,029	40,878	6,625	11,404	90,071	4,445	514	690	138,185	18,289	1,500,926	5,365,869
Massachusetts	62,972	44,299	9,689	6,292	201,429	9,362	925	3,501	229,789	33,201	2,031,288	6,697,831
Michigan	135,068	104,086	14,616	17,452	135,850	6,654	9,064	7,312	225,369	18,556	2,871,072	10,397,993
Minnesota	130,450	92,131	2,403	8,028	135,431	4,511	1,845	1,094	156,737	12,657	1,338,220	4,357,962
Mississippi	37,763	40,213	257	634	31,187	1,612	1,722	2,730	28,973	2,871	*610,851	1,598,305
Missouri	125,476	94,406	1,604	4,819	106,079	5,426	2,018	2,342	98,997	8,712	1,533,181	4,896,460
Montana	29,971	26,990	447	1,435	19,286	865	1,379	1,736	19,670	1,665	245,108	689,796
Nebraska	84,229	75,086	1,897	1,676	19,724	1,005	925	1,381	39,198	5,620	497,259	1,492,807
Nevada	14,653	17,706	875	2,193	19,078	1,104	445	1,522	11,421	2,263	326,313	1,091,207
New Hampshire	13,115	6,168	1,526	1,144	25,259	1,391	405	627	26,211	2,381	344,602	1,014,166
New Jersey	94,943	58,266	14,925	18,179	306,851	16,915	5,435	18,333	252,509	27,190	2,762,850	10,359,427
New Mexico	27,811	25,251	862	2,334	29,026	1,602	823	1,504	18,462	5,625	372,354	1,079,122
New York	214,200	156,616	40,248	78,355	732,255	36,867	5,664	14,326	484,034	47,076	5,759,213	20,045,510
North Carolina	76,181	47,692	1,971	5,599	106,539	5,437	2,321	2,453	80,324	15,266	1,780,949	4,712,600
North Dakota	37,981	37,918	497	234	15,628	692	302	374	12,704	1,051	203,408	558,342
Ohio	142,914	100,546	8,561	9,845	197,499	9,971	4,605	6,079	220,181	23,492	3,632,784	12,012,845
Oklahoma	77,695	76,447	1,870	13,770	39,874	2,207	4,460	6,309	57,274	5,604	926,129	3,083,849
Oregon	60,918	50,258	5,310	3,563	50,130	2,034	1,159	1,632	66,201	12,564	878,766	2,644,969
Pennsylvania	168,625	115,620	13,923	11,335	291,652	14,976	4,069	3,536	346,723	36,065	3,873,750	12,612,183
Rhode Island	7,905	6,270	703	550	31,361	1,674	188	182	30,552	3,274	324,203	956,808
South Carolina	31,674	16,432	3,288	7,010	34,254	1,680	2,086	2,637	54,847	4,405	912,675	2,258,586
South Dakota	42,072	39,648	426	1,728	16,708	724	512	702	10,449	924	182,260	502,771
Tennessee	67,323	39,136	1,315	1,781	66,589	3,680	1,144	1,225	66,141	7,753	1,307,633	3,872,584
Texas	326,970	357,301	15,998	68,197	266,021	14,595	10,413	13,833	155,683	16,500	4,589,865	17,728,929
Utah	32,904	26,395	367	1,043	18,976	782	1,318	2,001	40,518	3,672	405,256	1,100,224
Vermont	11,092	6,380	1,022	929	10,123	411	275	329	13,231	1,802	166,058	409,311
Virginia	89,257	44,687	12,174	13,638	107,976	4,897	1,200	3,676	89,968	7,490	1,772,844	5,933,077
Washington	82,727	66,427	7,643	15,438	94,788	4,922	4,927	4,286	96,498	10,307	1,463,272	5,395,618
West Virginia	14,886	8,880	429	549	15,807	828	*389	*950	19,918	2,052	523,330	1,665,894
Wisconsin	127,224	92,510	4,893	1,818	64,437	2,890	1,730	479	140,323	12,269	1,524,894	4,629,195
Wyoming	17,211	19,458	127	288	11,007	431	481	1,265	11,653	3,029	166,326	671,684
Puerto Rico	*225	*33	14,210	27,624	*1,211	*121	—	—	—	—	17,023	14,718
U.S. citizens abroad[1]	4,045	4,089	106,607	851,159	8,945	388	146	247	2,124	799	147,462	944,365

Footnote(s) at end of table

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Earned income credit used to offset all other taxes		Total tax liability		Taxpayments					
					Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
United States, total	**720,863**	**164,461**	**75,325,013**	**256,251,076**	**88,200,015**	**273,487,118**	**81,727,468**	**228,959,396**	**8,503,963**	**37,867,010**
Alabama	14,244	3,444	1,047,309	3,072,333	1,319,832	3,420,425	1,245,423	2,876,266	93,240	440,172
Alaska	769	167	149,451	786,137	174,573	847,281	169,430	787,966	6,101	37,716
Arizona	7,930	1,600	873,345	2,660,193	1,045,360	2,950,025	956,391	2,426,450	123,053	447,284
Arkansas	16,670	4,594	602,516	1,569,336	753,067	1,696,677	688,245	1,397,497	65,375	242,242
California	63,230	15,304	8,419,769	29,454,082	9,645,082	32,033,212	8,835,159	26,477,310	1,093,658	4,716,592
Colorado	15,475	3,569	1,067,355	3,639,769	1,235,446	3,841,486	1,158,920	3,237,216	99,665	471,183
Connecticut	9,205	2,393	1,188,127	5,078,472	1,345,814	5,127,381	1,255,404	4,283,353	160,425	723,178
Delaware	976	228	205,241	755,880	241,457	795,019	226,300	667,267	22,293	116,158
District of Columbia	592	150	248,732	979,472	291,134	1,065,736	273,751	817,886	28,234	224,521
Florida	27,338	6,257	3,284,184	11,105,494	3,851,754	11,006,437	3,413,501	8,262,654	542,902	2,315,098
Georgia	13,101	3,434	1,636,784	4,774,152	2,018,610	5,359,820	1,904,928	4,560,442	150,358	652,945
Hawaii	1,649	346	337,452	1,065,547	405,084	1,180,788	385,622	1,001,053	36,749	152,002
Idaho	6,429	1,287	280,948	743,805	328,612	782,724	293,397	663,711	30,149	98,785
Illinois	25,329	5,181	3,940,935	15,519,742	4,584,574	16,433,376	4,254,279	13,969,453	487,645	2,182,619
Indiana	13,494	3,303	1,756,681	5,991,392	2,086,905	6,482,581	1,962,358	5,654,986	176,388	744,871
Iowa	16,994	3,286	969,137	3,095,640	1,082,088	3,013,225	922,647	2,423,542	149,176	553,305
Kansas	10,940	2,140	810,721	2,765,621	931,202	2,750,843	837,861	2,209,609	114,146	464,865
Kentucky	19,826	4,627	1,048,351	2,951,526	1,216,566	3,272,647	1,129,126	2,780,709	100,306	436,444
Louisiana	8,770	2,267	1,238,852	4,447,909	1,486,521	4,699,528	1,389,624	3,824,712	120,618	729,582
Maine	5,934	1,481	358,287	865,878	429,578	977,074	400,187	835,729	34,890	120,835
Maryland	10,492	2,837	1,518,617	5,477,234	1,782,344	5,974,812	1,674,182	5,057,422	178,605	794,726
Massachusetts	13,468	2,876	2,053,015	6,836,471	2,394,376	7,344,275	2,263,935	6,303,581	212,555	925,127
Michigan	18,242	4,047	2,923,208	10,606,832	3,500,198	12,026,082	3,288,232	10,584,273	299,931	1,280,389
Minnesota	23,014	4,043	1,398,417	4,507,826	1,610,349	4,761,175	1,451,655	4,108,663	142,929	570,011
Mississippi	12,278	2,635	627,736	1,662,238	812,915	1,772,595	750,004	1,437,068	59,438	261,190
Missouri	21,245	4,978	1,576,870	5,060,518	1,845,917	5,293,556	1,651,422	4,390,125	212,760	797,645
Montana	4,232	792	256,277	730,278	301,723	761,796	264,157	604,547	43,352	137,799
Nebraska	12,667	3,014	536,463	1,586,450	603,982	1,551,611	534,931	1,285,552	56,991	226,838
Nevada	3,577	440	332,359	1,127,013	374,908	1,215,631	359,530	995,317	22,834	172,655
New Hampshire	2,556	613	348,896	1,042,616	395,488	1,135,956	372,605	948,353	36,401	166,588
New Jersey	12,619	3,434	2,788,956	10,557,663	3,201,908	11,272,397	3,031,454	9,684,191	296,174	1,364,885
New Mexico	4,378	944	380,416	1,124,257	484,389	1,221,512	441,638	1,025,878	38,484	152,788
New York	31,775	7,445	5,840,546	20,496,463	6,665,623	21,830,982	6,213,969	17,906,335	695,306	3,300,762
North Carolina	17,364	4,557	1,823,051	4,844,327	2,208,435	5,193,231	2,092,898	4,431,136	156,771	629,872
North Dakota	7,614	1,294	217,399	598,450	245,885	563,156	203,726	450,519	27,012	99,645
Ohio	19,731	4,013	3,680,018	12,277,692	4,231,128	13,492,593	3,969,845	11,696,445	360,362	1,578,160
Oklahoma	22,721	4,570	952,957	3,251,252	1,102,659	3,311,178	1,008,267	2,600,658	106,611	534,115
Oregon	7,567	1,602	900,732	2,753,056	1,043,789	2,953,503	965,077	2,464,976	102,057	427,581
Pennsylvania	26,516	6,350	3,926,882	12,894,123	4,559,542	14,131,384	4,245,137	12,084,678	456,290	1,853,895
Rhode Island	1,507	324	329,047	976,574	386,141	1,051,603	370,712	911,195	30,269	122,206
South Carolina	10,186	2,651	924,227	2,321,689	1,141,346	2,646,670	1,088,713	2,323,986	60,712	268,748
South Dakota	9,911	1,756	200,166	551,170	245,448	516,931	201,395	399,659	28,851	95,875
Tennessee	23,980	5,750	1,333,350	3,993,092	1,665,063	4,301,964	1,560,272	3,664,156	122,089	514,140
Texas	55,254	13,139	4,679,295	18,344,354	5,538,987	18,607,387	5,176,969	14,864,397	414,242	2,875,344
Utah	5,636	1,260	415,122	1,144,192	506,454	1,276,315	477,589	1,125,471	32,250	125,588
Vermont	3,818	887	171,799	424,968	194,880	458,992	177,612	378,784	22,524	71,640
Virginia	18,743	4,270	1,798,532	6,038,763	2,134,115	6,530,730	2,004,706	5,714,677	177,156	718,539
Washington	12,164	2,602	1,483,566	5,542,377	1,669,858	5,767,402	1,531,927	4,882,777	186,118	761,669
West Virginia	6,651	1,680	530,828	1,693,160	639,984	1,935,566	601,606	1,693,029	47,215	215,057
Wisconsin	19,993	4,223	1,562,706	4,778,324	1,851,421	5,231,418	1,715,460	4,593,454	178,873	580,945
Wyoming	2,069	375	172,011	698,819	200,976	716,657	184,750	577,792	19,677	116,191
Puerto Rico	—	—	17,023	15,453	33,192	46,829	33,085	42,556	187	3,732
U.S. citizens abroad[1]	—	—	160,349	970,999	153,333	854,944	117,455	569,937	43,566	252,267

Footnote(s) at end of table

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Earned income credit, refundable portion		Total earned income credit		Advance earned income credit payments		Tax due at time of filing		Overpayment			
									Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
United States, total	**4,996,637**	**1,370,169**	**6,953,621**	**1,985,996**	**29,900**	**5,447**	**21,755,516**	**32,843,576**	**69,868,451**	**49,458,344**	**68,232,903**	**46,680,072**
Alabama	147,454	43,642	181,799	60,533	—	—	266,577	385,932	1,107,219	717,133	1,083,746	679,055
Alaska	7,248	1,327	10,878	2,078	*2,449	*86	43,186	95,311	137,868	155,618	136,607	152,152
Arizona	72,052	20,997	103,271	30,495	*979	*117	251,270	344,929	833,840	625,146	812,064	589,559
Arkansas	85,860	22,988	113,832	34,967	*2,033	*992	184,660	244,566	605,998	358,935	593,219	344,455
California	530,212	155,503	706,674	205,272	*2,371	*1,034	2,483,464	4,090,538	7,611,677	6,618,865	7,410,968	6,249,681
Colorado	62,954	17,471	79,942	25,620	*194	*4	299,347	529,656	975,520	723,219	964,696	689,861
Connecticut	29,915	9,101	46,295	15,005	—	—	390,394	652,566	1,013,385	695,571	984,840	652,149
Delaware	9,772	2,266	19,285	5,193	—	—	61,636	76,010	184,822	112,223	181,586	107,115
District of Columbia	27,024	6,488	39,122	9,194	—	—	63,011	110,174	238,270	193,732	233,086	181,005
Florida	244,348	70,641	345,886	100,371	—	—	1,178,788	1,890,813	2,874,162	1,762,027	2,781,537	1,618,470
Georgia	199,811	57,461	270,819	82,145	*2,030	*14	401,805	552,421	1,686,668	1,113,390	1,659,009	1,066,363
Hawaii	12,744	4,084	19,903	6,092	*46	*()	92,014	120,375	324,897	233,608	317,758	218,059
Idaho	17,534	3,792	28,112	7,316	—	—	94,358	147,825	258,754	183,221	251,673	172,897
Illinois	218,808	59,720	303,518	83,274	—	—	1,122,878	1,899,416	3,593,479	2,789,496	3,494,929	2,626,362
Indiana	100,103	26,911	132,753	38,783	*3,631	*761	483,242	667,788	1,664,630	1,146,344	1,626,815	1,089,317
Iowa	42,415	9,961	62,449	15,223	—	—	356,966	585,191	792,066	497,514	760,545	468,675
Kansas	43,836	11,936	65,683	17,598	*1,523	*200	279,972	492,506	694,974	471,865	668,009	439,454
Kentucky	82,670	18,295	113,392	29,560	—	—	299,866	365,494	980,152	675,350	957,876	643,211
Louisiana	119,347	29,844	157,402	45,517	—	—	330,648	627,872	1,214,839	863,817	1,193,211	823,408
Maine	26,615	6,520	39,487	10,541	*1,780	*135	95,980	97,263	356,651	204,303	350,766	197,413
Maryland	69,056	17,731	102,745	28,792	—	—	392,651	531,738	1,441,281	1,018,254	1,406,079	950,180
Massachusetts	93,217	27,373	132,522	35,970	—	—	541,265	717,154	1,929,412	1,216,360	1,878,264	1,151,928
Michigan	176,956	48,678	216,712	63,888	*3,943	*797	702,934	940,248	2,891,060	2,343,492	2,828,820	2,230,174
Minnesota	53,019	12,857	84,856	22,079	—	—	492,872	544,214	1,198,559	788,342	1,175,554	741,907
Mississippi	109,787	28,253	149,829	40,879	*1,845	*710	187,355	262,134	651,279	359,154	637,701	341,338
Missouri	115,061	32,314	153,127	46,903	—	—	519,687	719,355	1,406,196	937,804	1,360,962	887,583
Montana	14,074	4,693	24,063	7,393	—	—	90,218	131,039	228,678	159,857	219,185	150,557
Nebraska	31,609	7,204	42,637	10,929	*218	*4	187,525	330,467	458,383	291,900	447,718	278,283
Nevada	13,931	3,875	21,839	5,508	—	—	79,571	157,156	304,093	244,142	299,565	229,221
New Hampshire	13,389	3,566	23,695	5,981	—	—	85,525	114,978	319,676	205,903	312,746	196,483
New Jersey	113,324	34,025	189,059	55,217	—	—	762,154	1,078,165	2,522,362	1,771,707	2,463,407	1,694,659
New Mexico	46,514	11,760	61,762	16,263	—	—	106,631	170,455	393,638	263,207	384,598	246,863
New York	368,264	101,850	530,062	150,273	*2,122	*115	1,665,816	2,400,688	5,304,903	3,686,669	5,154,232	3,396,131
North Carolina	183,706	54,844	264,159	82,481	—	—	506,855	616,904	1,772,912	938,171	1,759,548	896,423
North Dakota	12,023	1,850	17,423	3,579	*385	*172	82,152	144,940	180,277	107,745	174,894	101,000
Ohio	179,005	49,917	249,894	70,341	—	—	1,030,347	1,191,751	3,359,172	2,386,229	3,292,217	2,265,992
Oklahoma	81,744	20,056	108,248	32,595	—	—	302,589	585,698	859,264	633,085	840,424	582,389
Oregon	38,665	9,050	52,386	13,492	—	—	267,172	377,939	821,215	573,945	802,049	535,002
Pennsylvania	194,605	51,453	280,753	77,445	*1,806	*4	1,043,144	1,265,239	3,663,721	2,476,505	3,584,602	2,348,607
Rhode Island	23,337	7,160	32,550	8,626	—	—	78,797	117,967	323,605	191,529	317,558	184,559
South Carolina	101,463	26,139	136,282	39,019	—	—	207,253	223,209	955,249	535,310	939,252	511,613
South Dakota	23,788	6,586	30,878	9,822	—	—	89,029	143,244	174,317	105,770	168,375	98,180
Tennessee	174,660	45,839	234,800	65,479	—	—	399,047	526,950	1,330,361	816,183	1,313,187	789,745
Texas	355,628	97,368	497,162	137,859	*2,520	*298	1,339,630	2,923,903	4,384,442	3,146,147	4,309,870	2,949,268
Utah	21,509	5,947	34,114	8,579	—	—	112,448	158,544	413,799	288,034	408,220	279,190
Vermont	7,439	2,095	10,068	3,346	—	—	48,356	49,533	153,388	82,305	148,816	77,378
Virginia	106,746	27,056	163,649	42,130	—	—	482,798	635,245	1,699,886	1,112,138	1,665,992	1,061,787
Washington	60,593	16,843	82,674	24,132	*25	*4	467,789	750,261	1,285,275	967,992	1,234,295	909,984
West Virginia	47,015	13,446	61,348	17,669	—	—	119,752	143,309	540,835	381,492	531,155	366,373
Wisconsin	76,659	18,970	111,738	31,361	—	—	441,067	542,215	1,475,854	982,920	1,444,275	937,418
Wyoming	8,574	2,152	10,723	2,871	—	—	48,257	118,012	157,912	135,132	153,776	126,096
Puerto Rico	—	—	—	—	—	—	909	1,983	32,144	33,359	32,136	33,281
U.S. citizens abroad[1]	*555	*268	*1,362	*320	—	—	93,859	252,290	85,432	136,183	80,491	121,818

( )Less than $500.
*Estimate should be used with caution because of the small number of sample returns on which it is based
[1]Returns filed by U.S. citizens living in U.S. possessions or abroad
NOTE: Detail may not add to total because of rounding

Table 4.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of returns	Number of principal residences	Returns with energy conservation expenditures: Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking		Other current-year conservation expenditures	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**4,787,883**	**4,793,461**	**4,600,985**	**3,200,379**	**2,701,148**	**1,217,612**	**2,460,285**	**1,455,357**	**1,225,054**	**83,711**	**873,848**	**443,699**
Alabama	78,744	78,744	76,621	48,243	45,394	21,134	43,075	19,947	17,989	832	7,430	6,331
Alaska	7,864	7,864	7,777	4,951	5,618	2,832	3,019	1,217	2,704	350	1,403	552
Arizona	49,979	49,979	36,433	26,396	23,140	18,982	13,596	5,738	7,025	399	3,430	1,277
Arkansas	34,626	34,626	33,097	23,371	14,710	9,105	24,250	12,927	1,763	389	3,095	950
California	263,656	265,035	227,613	148,822	188,473	106,387	36,996	32,083	30,392	3,812	25,437	6,540
Colorado	90,892	94,567	85,757	61,227	48,572	16,615	50,102	41,661	21,331	1,097	5,999	1,853
Connecticut	110,637	110,638	107,165	65,921	56,153	18,303	54,135	21,478	25,483	1,124	37,315	25,017
Delaware	17,454	17,454	17,337	11,017	9,685	3,345	10,541	6,553	5,934	272	2,038	847
District of Columbia	9,367	9,367	9,297	10,034	4,251	2,181	4,940	5,411	1,395	194	3,012	2,248
Florida	84,083	84,083	75,403	46,894	45,683	19,462	28,550	20,947	17,428	3,994	10,145	2,490
Georgia	68,566	68,566	68,189	32,710	32,839	13,255	37,970	15,443	6,786	1,245	7,973	2,766
Hawaii	9,696	9,696	1,467	2,616	*780	*341	*450	*1,850	*404	*24	*327	*401
Idaho	16,910	16,910	15,714	11,708	8,790	4,348	9,275	5,362	3,219	184	2,850	1,814
Illinois	259,418	259,418	250,655	169,359	139,800	54,749	132,604	80,131	71,022	5,253	56,096	29,225
Indiana	115,437	115,437	110,658	61,818	69,446	30,210	58,887	27,881	28,509	1,722	11,747	2,005
Iowa	80,389	80,389	76,465	46,414	47,312	23,591	37,297	16,380	23,897	1,983	9,913	4,459
Kansas	45,943	45,943	44,815	24,264	22,143	8,522	22,983	11,047	12,689	562	*6,114	*4,134
Kentucky	46,955	46,955	45,391	25,194	30,391	10,570	26,421	13,356	8,154	245	2,749	1,023
Louisiana	45,971	45,971	43,951	42,056	27,422	28,779	21,344	9,753	3,145	516	5,865	3,008
Maine	33,391	33,391	32,289	21,601	22,239	13,024	14,578	5,006	9,579	370	8,112	3,202
Maryland	141,514	141,514	137,327	130,075	80,178	31,976	70,974	65,881	44,625	7,816	32,986	24,403
Massachusetts	232,962	233,306	224,899	190,855	127,959	61,832	131,985	80,475	82,328	7,019	66,332	41,529
Michigan	231,973	231,973	222,942	123,793	125,066	44,503	126,164	62,664	66,815	2,243	40,696	14,384
Minnesota	167,098	167,098	163,490	86,782	103,111	42,626	73,151	32,424	29,847	1,592	22,631	10,140
Mississippi	30,191	30,191	30,187	24,786	17,842	14,914	16,260	6,601	3,575	1,816	*2,963	*1,455
Missouri	100,431	100,431	99,696	51,535	53,363	15,977	65,336	29,335	20,494	1,124	18,719	5,100
Montana	21,547	21,547	20,332	10,562	15,101	5,589	9,580	3,864	5,043	209	1,953	900
Nebraska	40,183	40,183	38,881	23,741	24,005	13,340	19,303	8,377	11,757	464	7,684	1,559
Nevada	11,893	11,894	10,230	7,744	5,916	3,549	5,837	3,034	3,086	244	1,621	917
New Hampshire	26,566	26,567	24,764	13,386	16,880	5,291	13,528	4,341	9,943	263	6,267	3,492
New Jersey	252,873	252,873	251,449	190,542	150,518	67,176	132,703	69,353	84,658	6,331	83,397	47,683
New Mexico	19,315	19,315	16,689	10,199	9,938	5,277	9,723	4,387	4,414	275	724	259
New York	494,233	494,261	487,367	347,916	288,864	118,687	259,970	150,055	161,129	9,001	136,461	70,173
North Carolina	83,679	83,679	81,083	49,953	48,833	21,221	44,516	19,001	19,608	842	9,935	8,889
North Dakota	13,962	13,962	13,114	7,894	10,321	4,828	5,571	2,478	3,660	344	1,461	244
Ohio	223,680	223,680	217,883	156,961	124,749	61,220	131,753	73,768	69,104	2,772	40,757	19,201
Oklahoma	59,878	59,878	59,467	41,664	36,864	19,617	36,776	19,733	12,320	968	3,171	1,345
Oregon	69,357	69,357	64,599	80,172	35,735	21,511	50,983	57,143	11,163	398	5,943	1,119
Pennsylvania	349,162	349,162	344,172	282,352	168,470	65,334	215,201	169,768	97,728	5,112	68,419	42,138
Rhode Island	30,654	30,654	29,716	21,677	18,032	8,581	15,273	7,282	9,338	508	9,693	5,306
South Carolina	55,040	55,189	54,601	29,490	18,826	11,204	42,726	15,634	8,456	369	6,552	2,284
South Dakota	11,819	11,819	10,355	6,599	7,904	5,498	3,292	893	1,685	94	*267	*114
Tennessee	67,706	67,706	67,258	50,368	38,638	20,712	40,543	26,621	17,623	698	*3,542	*2,337
Texas	157,657	157,657	153,084	115,346	74,273	34,091	90,681	69,950	39,826	3,380	12,185	7,925
Utah	42,966	42,966	41,499	23,793	26,185	9,761	23,549	12,926	9,022	282	4,625	825
Vermont	14,381	14,381	13,195	8,792	8,399	4,801	6,140	2,492	5,506	178	2,230	1,321
Virginia	91,337	91,337	90,461	48,175	51,615	19,696	51,742	19,739	21,804	1,312	15,683	7,428
Washington	97,536	97,536	92,883	68,904	55,054	22,991	47,008	38,036	20,266	645	21,044	7,233
West Virginia	20,868	20,868	19,564	16,012	13,154	4,469	10,358	8,561	4,193	234	*2,681	*2,749
Wisconsin	143,194	143,194	141,106	87,064	93,740	41,172	72,459	32,603	44,210	2,466	31,194	10,822
Wyoming	11,983	11,983	11,079	7,750	7,849	3,894	5,579	3,442	2,807	132	932	282
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[1]	2,267	2,267	1,519	882	*925	*540	*608	*326	*173	*10	*50	*6

Footnote(s) at end of table

Table 4.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Returns with energy conservation expenditures—Continued								Returns with renewable energy source expenditures			
	Maximum allowable energy conservation expenditures		Prior-year energy conservation expenditures		Maximum allowable current-year energy conservation expenditures		Energy conservation credit (before limitation)		Total expenditures		Renewable energy source credit (before limitation)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**4,600,985**	**2,900,138**	**1,328,277**	**764,800**	**4,585,556**	**2,796,801**	**4,585,556**	**418,800**	**155,269**	**447,558**	**155,261**	**165,632**
Alabama	76,621	47,497	15,937	5,328	76,621	47,401	76,621	7,096	*2,059	*11,519	*2,059	*3,844
Alaska	7,777	4,364	2,997	1,843	7,777	4,010	7,777	602	*142	*658	*142	*263
Arizona	36,433	23,246	4,909	1,610	36,433	23,240	36,433	3,480	15,155	30,365	15,155	12,138
Arkansas	33,097	21,630	5,304	2,592	33,097	21,503	33,097	3,221	*4	*3	*4	*1
California	227,613	133,504	23,248	9,883	227,593	132,073	227,593	19,807	44,789	107,870	44,789	38,567
Colorado	85,757	54,503	22,455	15,110	85,344	52,467	85,344	7,866	4,386	10,031	4,386	3,846
Connecticut	107,165	62,140	38,842	21,760	107,015	60,333	107,015	9,033	4,891	18,275	4,891	6,432
Delaware	17,337	9,335	7,637	3,931	17,312	9,215	17,312	1,379	*633	*663	*633	*221
District of Columbia	9,297	8,489	1,205	825	9,244	8,418	9,244	1,262	*54	*47	*54	*19
Florida	75,403	41,387	11,584	6,653	75,402	41,153	75,402	6,163	10,880	19,613	10,880	7,844
Georgia	68,189	31,295	14,989	4,684	68,189	31,135	68,189	4,654	*398	*719	*398	*266
Hawaii	1,467	1,374	*404	*436	1,467	1,374	1,467	206	7,939	28,864	7,939	11,541
Idaho	15,714	10,822	4,367	2,007	15,670	10,536	15,670	1,578	799	1,669	799	640
Illinois	250,655	149,785	75,071	43,681	248,827	141,480	248,827	21,179	*4,468	*35,762	*4,468	*12,510
Indiana	110,658	60,720	39,812	23,715	109,265	58,793	109,265	8,793	*286	*2,866	*286	*876
Iowa	76,465	44,738	31,307	17,226	76,306	43,316	76,306	6,481	*575	*2,673	*567	*941
Kansas	44,815	22,659	8,809	3,594	44,762	22,604	44,762	3,382	*266	*983	*266	*393
Kentucky	45,391	24,848	6,671	2,568	45,391	24,690	45,391	3,698	*9	*38	*9	*5
Louisiana	43,951	29,452	5,769	2,130	43,951	29,266	43,951	4,388	—	—	—	—
Maine	32,289	18,540	11,846	7,221	32,288	17,519	32,288	2,624	352	651	352	258
Maryland	137,327	107,545	43,380	24,443	136,076	102,465	136,076	15,339	*3,813	*6,666	*3,813	*2,041
Massachusetts	224,899	170,059	73,839	43,150	224,862	162,398	224,862	24,326	9,985	36,600	9,985	14,603
Michigan	222,942	118,041	64,474	42,254	222,632	115,832	222,632	17,332	2,021	1,380	2,021	545
Minnesota	163,490	85,007	57,665	30,202	163,490	83,745	163,490	12,550	*1,082	*2,441	*1,082	*848
Mississippi	30,187	19,691	7,598	4,091	30,177	19,612	30,177	2,938	—	—	—	—
Missouri	99,696	47,039	35,725	23,538	99,387	45,028	99,387	6,742	*1,811	*4,399	*1,811	*1,760
Montana	20,332	10,345	5,200	3,238	20,238	10,043	20,238	1,505	400	727	400	284
Nebraska	38,881	23,285	8,497	4,044	38,881	23,034	38,881	3,456	*1,079	*10,560	*1,079	*2,942
Nevada	10,230	6,877	2,461	1,594	10,209	6,756	10,209	1,013	1,994	3,362	1,994	1,339
New Hampshire	24,764	13,151	8,974	4,192	24,369	12,274	24,369	1,836	513	1,075	513	420
New Jersey	251,449	177,777	80,037	62,049	249,643	159,643	249,643	23,907	*1,623	*7,207	*1,623	*2,613
New Mexico	16,689	9,345	2,904	1,549	16,659	9,251	16,659	1,385	3,122	12,235	3,122	4,590
New York	487,367	315,021	174,376	108,989	483,637	300,364	483,637	44,942	3,889	6,856	3,889	2,526
North Carolina	81,083	47,902	19,980	8,679	81,056	47,630	81,056	7,130	4,317	21,136	4,317	8,404
North Dakota	13,114	7,286	3,533	1,713	13,114	7,009	13,114	1,049	*617	*5,054	*617	*1,785
Ohio	217,883	137,682	63,320	37,728	217,837	135,035	217,837	20,210	3,210	9,589	3,210	3,836
Oklahoma	59,467	39,681	20,733	11,796	59,449	39,109	59,449	5,860	*161	*297	*161	*108
Oregon	64,599	69,241	14,596	7,073	64,589	67,611	64,589	10,138	2,303	6,359	2,303	2,543
Pennsylvania	344,172	246,325	113,565	68,295	342,541	236,367	342,541	35,401	2,704	5,669	2,704	2,078
Rhode Island	29,716	18,906	9,312	4,905	29,703	18,582	29,703	2,779	469	1,192	469	465
South Carolina	54,601	28,927	7,997	2,584	54,601	28,866	54,601	4,323	*283	*216	*283	*87
South Dakota	10,355	4,853	2,306	1,396	10,326	4,594	10,326	686	803	998	803	315
Tennessee	67,258	49,385	10,150	3,935	67,258	49,289	67,258	7,374	*446	*2,035	*446	*789
Texas	153,084	102,893	37,437	18,949	153,084	100,288	153,084	15,027	2,724	2,651	2,724	1,043
Utah	41,499	22,247	12,688	5,919	41,494	21,736	41,494	3,261	512	1,232	512	485
Vermont	13,195	6,802	4,041	1,638	13,157	6,704	13,157	1,003	899	2,363	899	933
Virginia	90,461	45,387	28,363	14,002	89,120	42,741	89,120	6,417	*494	*4,306	*494	*1,057
Washington	92,883	62,214	26,464	15,342	92,861	60,279	92,861	9,022	*2,120	*6,342	*2,120	*2,098
West Virginia	19,564	13,941	3,864	2,861	19,549	12,921	19,549	1,934	*1,265	*2,225	*1,265	*888
Wisconsin	141,106	84,606	47,590	25,900	141,008	79,236	141,008	11,853	*935	*2,134	*935	*854
Wyoming	11,079	7,467	3,699	1,817	11,076	6,950	11,076	1,044	842	5,260	842	2,061
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[1]	1,519	880	*346	*139	1,519	880	1,519	132	*748	*1,724	*748	*687

Footnote(s) at end of table.

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Total current-year residential energy credit (before limitation)		Residential energy credit carryover from 1979		Total available residential energy credit		Income tax before residential energy credit		Credit carried over to 1981		Credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**4,696,379**	**584,432**	**118,244**	**20,192**	**4,781,708**	**604,624**	**4,669,675**	**25,199,236**	**181,821**	**42,364**	**4,669,675**	**562,141**
Alabama	78,661	10,940	*83	*13	78,744	10,953	78,046	342,479	*2,483	*208	78,046	10,732
Alaska	7,822	865	*42	*7	7,864	872	7,650	70,681	*258	*181	7,650	690
Arizona	48,991	15,618	*988	*249	49,979	15,867	49,244	240,278	1,695	1,178	49,244	14,686
Arkansas	33,101	3,222	*2,043	*129	34,626	3,351	33,685	119,509	*1,796	*54	33,685	3,294
California	258,462	58,373	5,989	459	263,636	58,832	251,939	1,680,973	19,132	4,781	251,939	54,043
Colorado	88,944	11,712	3,510	790	90,673	12,502	87,329	505,378	3,890	803	87,329	11,693
Connecticut	110,457	15,465	*212	*57	110,487	15,522	109,460	780,282	*1,377	*168	109,460	15,353
Delaware	17,351	1,600	*111	*4	17,429	1,604	17,378	101,723	*51	*15	17,378	1,589
District of Columbia	9,296	1,280	*154	*100	9,366	1,380	9,243	76,924	*176	*105	9,243	1,275
Florida	83,349	14,007	*828	*81	84,083	14,088	81,443	488,855	5,306	2,358	81,443	11,730
Georgia	68,565	4,920	†	†	68,566	4,920	68,184	378,291	*381	*17	68,184	4,902
Hawaii	8,438	11,747	1,258	967	9,696	12,714	9,014	50,452	1,518	1,198	9,014	11,516
Idaho	16,344	2,219	698	336	16,910	2,554	15,787	68,315	1,267	430	15,787	2,124
Illinois	253,275	33,689	6,910	1,453	259,415	35,142	254,707	1,670,253	6,289	1,960	254,707	33,181
Indiana	109,551	9,669	*5,865	*1,187	115,325	10,856	110,144	512,208	8,864	1,180	110,144	9,676
Iowa	76,626	7,422	*3,912	*696	80,230	8,118	75,247	352,129	5,538	1,145	75,247	6,973
Kansas	45,007	3,774	*1,458	*254	45,890	4,029	42,374	218,199	3,516	547	42,374	3,482
Kentucky	45,399	3,704	*1,556	*94	46,955	3,797	45,762	194,434	*2,783	*251	45,762	3,547
Louisiana	43,951	4,388	*2,020	*75	45,971	4,462	45,594	256,147	*377	*88	45,594	4,374
Maine	32,550	2,881	1,685	109	33,390	2,990	32,578	113,247	1,039	135	32,578	2,855
Maryland	138,312	17,380	*2,664	*1,689	140,263	19,070	138,185	739,266	*3,628	*780	138,185	18,289
Massachusetts	232,054	38,929	*2,618	*385	232,925	39,314	229,789	1,126,676	10,946	6,112	229,789	33,201
Michigan	222,769	17,877	11,040	2,269	231,663	20,146	225,369	1,202,967	6,293	1,590	225,369	18,556
Minnesota	164,147	13,399	*4,005	*715	167,098	14,113	156,737	643,048	10,388	1,456	156,737	12,657
Mississippi	30,177	2,938	*4	*1	30,181	2,939	28,973	129,539	2,189	68	28,973	2,871
Missouri	99,387	8,502	*3,195	*322	100,122	8,824	98,997	478,913	*1,148	*112	98,997	8,712
Montana	20,406	1,789	1,093	73	21,453	1,862	19,670	79,817	1,876	197	19,670	1,665
Nebraska	39,942	6,398	*1,469	*113	40,183	6,511	39,198	161,299	2,065	891	39,198	5,620
Nevada	11,537	2,352	802	135	11,878	2,487	11,421	75,710	590	223	11,421	2,263
New Hampshire	24,698	2,256	2,067	250	26,564	2,505	26,211	129,814	502	124	26,211	2,381
New Jersey	250,966	26,520	2,225	737	252,849	27,257	252,509	1,618,006	*2,319	*62	252,509	27,190
New Mexico	18,925	5,975	457	67	19,291	6,041	18,462	84,263	1,587	416	18,462	5,625
New York	485,478	47,468	13,827	2,255	494,108	49,724	484,034	2,635,831	12,599	2,640	484,034	47,076
North Carolina	83,322	15,534	*1,589	*81	83,678	15,615	80,324	454,883	*3,354	*349	80,324	15,266
North Dakota	13,685	2,834	364	47	13,962	2,881	12,704	51,070	1,394	1,830	12,704	1,051
Ohio	220,661	24,045	*3,408	*253	223,634	24,298	220,181	1,064,455	4,733	805	220,181	23,492
Oklahoma	59,466	5,968	*394	*6	59,860	5,974	57,274	306,081	*4,327	*324	57,274	5,604
Oregon	66,733	12,680	2,614	310	69,347	12,990	66,201	324,026	3,722	427	66,201	12,564
Pennsylvania	345,047	37,479	5,016	311	347,531	37,789	346,723	1,618,500	13,566	1,724	346,723	36,065
Rhode Island	30,127	3,244	*928	*71	30,642	3,314	30,552	142,976	*647	*40	30,552	3,274
South Carolina	54,884	4,409	*174	*18	55,040	4,427	54,847	185,572	*193	*22	54,847	4,405
South Dakota	11,080	1,002	836	66	11,790	1,068	10,449	45,191	1,461	144	10,449	924
Tennessee	67,704	8,163	†	†	67,706	8,164	66,141	305,714	*4,149	*404	66,141	7,753
Texas	154,200	16,069	4,104	817	157,657	16,886	155,683	1,167,492	3,968	386	155,683	16,500
Utah	41,863	3,745	2,068	94	42,961	3,839	40,518	147,199	2,437	166	40,518	3,672
Vermont	13,785	1,936	804	109	14,381	2,045	13,231	59,724	1,560	243	13,231	1,802
Virginia	89,508	7,474	*488	*24	89,996	7,498	89,968	596,016	*26	*5	89,968	7,490
Washington	93,176	11,120	*5,689	*641	97,514	11,761	96,498	570,243	*3,035	*1,454	96,498	10,307
West Virginia	20,813	2,822	*40	*2	20,853	2,824	19,918	88,590	*2,114	*771	19,918	2,052
Wisconsin	141,517	12,707	*4,519	*1,186	143,096	13,893	140,323	660,659	*6,460	*1,624	140,323	12,269
Wyoming	11,603	3,105	418	88	11,980	3,192	11,653	61,997	666	153	11,653	3,029
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[1]	2,267	819	—	—	2,267	819	2,124	22,941	*143	*20	2,124	799

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
[1]Returns filed by U.S. citizens living in U.S. possessions or abroad
NOTE: Detail may not add to total because of rounding

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, Total																
Total	**93,902,469**	**1,613,731,497**	**83,802,109**	**1,349,842,802**	**227,925,098**	**215,892,792**	**73,906,244**	**250,341,440**	**45,243,211**	**1,147,881,397**	**40,272,060**	**959,981,701**	**158,991,734**	**150,904,894**	**39,726,769**	**186,330,714**
Under $5,000	20,055,529	36,905,609	17,526,482	46,744,589	30,203,614	28,366,872	4,702,172	667,104	2,408,679	—3,808,835	1,614,350	7,524,747	8,330,802	7,354,542	10,565	97,759
$5,000 under $10,000	18,370,997	136,638,938	15,544,252	111,917,131	37,513,647	33,978,135	14,411,024	7,812,688	5,123,174	39,200,117	3,915,270	28,165,562	17,787,593	15,702,807	2,566,433	681,179
$10,000 under $15,000	14,303,041	177,118,036	12,663,585	149,810,056	33,412,558	31,060,112	13,914,385	17,063,315	5,801,767	72,805,901	4,895,688	57,297,570	20,461,795	18,821,565	5,489,436	4,560,470
$15,000 under $20,000	11,097,733	193,430,777	10,132,210	168,603,444	29,867,683	28,510,184	10,961,188	22,774,214	6,529,921	114,637,605	5,956,246	99,006,282	22,938,279	21,927,350	6,414,090	10,830,508
$20,000 under $25,000	9,158,521	205,478,622	8,530,167	181,630,588	27,648,093	26,780,224	9,091,019	26,804,588	6,797,127	152,942,620	6,394,684	136,524,646	23,989,199	23,323,758	6,738,337	17,687,485
$25,000 under $30,000	6,783,466	185,760,754	6,393,355	165,420,281	21,746,849	21,171,102	6,758,834	26,635,973	5,731,613	157,066,572	5,461,871	141,855,170	20,077,257	19,606,217	5,710,446	21,130,683
$30,000 under $50,000	11,003,991	408,002,857	10,346,860	354,361,528	36,694,282	35,797,157	10,953,895	69,953,761	10,013,967	372,190,029	9,541,894	328,853,730	35,081,361	34,355,326	9,973,458	62,201,061
$50,000 under $100,000	2,568,427	165,927,779	2,210,783	117,828,311	8,824,706	8,381,318	2,554,346	39,757,718	2,336,282	150,851,422	2,070,690	110,769,465	8,424,366	8,054,289	2,324,368	35,391,195
$100,000 under $200,000	443,514	58,591,220	361,303	34,965,920	1,603,066	1,481,783	442,274	19,406,182	397,259	52,473,096	335,538	32,844,387	1,516,307	1,412,943	396,328	17,155,694
$200,000 under $500,000	100,369	28,343,686	80,132	13,966,820	353,857	317,129	100,242	11,342,454	89,277	25,144,126	74,213	12,996,693	333,214	301,257	89,172	9,965,051
$500,000 under $1,000,000	12,467	8,323,125	9,644	2,874,431	42,158	36,489	12,455	3,713,691	10,585	7,052,195	8,690	2,625,739	38,561	33,741	10,580	3,129,947
$1,000,000 or more	4,414	9,210,095	3,336	1,719,705	14,585	12,287	4,410	4,409,751	3,560	7,326,550	2,926	1,517,709	13,000	11,099	3,556	3,499,681
Alabama																
Total	**1,397,132**	**21,478,922**	**1,275,193**	**18,706,044**	**3,651,507**	**3,525,125**	**1,024,081**	**2,993,120**	**762,778**	**16,589,894**	**701,690**	**14,458,669**	**2,650,250**	**2,550,791**	**659,847**	**2,437,406**
Under $5,000	309,360	594,970	264,816	783,682	529,194	505,390	57,686	7,150	41,171	—62,575	27,763	153,684	153,942	138,390	*34	*488
$5,000 under $10,000	320,508	2,297,691	289,630	2,039,801	744,144	711,183	207,765	108,027	107,937	803,412	95,052	670,404	375,702	352,462	54,172	17,244
$10,000 under $15,000	212,950	2,652,538	197,635	2,394,577	566,097	543,817	206,662	229,509	126,144	1,585,777	113,700	1,391,883	418,862	401,129	119,856	102,273
$15,000 under $20,000	161,018	2,811,187	152,317	2,564,574	522,594	517,582	159,665	290,255	131,985	2,299,614	128,297	2,171,515	468,091	464,638	131,220	220,059
$20,000 under $25,000	130,673	2,908,287	121,963	2,599,837	426,017	412,628	129,800	354,799	112,550	2,516,358	105,520	2,258,324	395,051	382,776	111,694	291,495
$25,000 under $30,000	102,339	2,797,535	98,556	2,594,647	344,865	337,063	102,330	383,033	93,356	2,548,481	91,132	2,427,594	332,593	325,905	93,347	338,693
$30,000 under $50,000	130,314	4,788,095	125,133	4,158,438	413,662	399,409	130,204	827,991	121,399	4,466,450	116,218	3,891,137	404,321	390,068	121,289	753,862
$50,000 under $100,000	24,175	1,607,877	20,522	1,071,265	84,016	79,150	24,174	401,313	22,950	1,522,073	19,702	1,031,866	81,880	77,415	22,949	373,347
$100,000 under $200,000	4,664	615,114	3,722	339,850	17,016	15,448	4,664	214,467	4,281	564,410	3,479	315,901	16,150	14,749	4,281	193,810
$200,000 under $500,000	1,007	288,598	801	129,770	3,476	3,089	1,007	117,652	899	257,274	738	120,570	3,274	2,926	899	104,091
$500,000 under $1,000,000	97	62,628	76	22,776	332	287	97	28,267	86	56,006	70	20,328	307	267	86	25,158
$1,000,000 or more	27	54,400	22	6,827	94	79	27	30,657	20	32,614	19	5,463	77	66	20	16,886
Alaska																
Total	**183,214**	**4,096,935**	**172,461**	**3,745,128**	**430,531**	**424,098**	**146,546**	**770,495**	**85,675**	**2,869,089**	**80,418**	**2,600,904**	**304,658**	**300,639**	**75,100**	**553,164**
Under $5,000	43,724	66,763	40,313	126,906	58,105	57,326	13,648	1,974	5,066	—20,897	3,845	24,373	16,655	16,135	23	214
$5,000 under $10,000	21,696	167,194	19,730	154,426	51,995	51,196	16,843	8,129	7,403	62,973	6,695	63,670	28,653	28,592	3,320	1,011
$10,000 under $15,000	20,869	264,992	19,731	244,671	40,936	40,665	20,148	28,887	6,859	87,719	6,181	76,717	24,220	23,996	6,222	5,715
$15,000 under $20,000	17,818	315,477	16,647	292,186	41,265	40,717	17,410	40,601	7,898	140,631	7,309	130,628	27,511	27,237	7,541	12,836
$20,000 under $25,000	15,227	343,370	14,324	314,198	38,585	37,255	15,132	51,062	8,123	183,642	7,704	165,283	28,774	27,813	8,028	21,445
$25,000 under $30,000	10,495	292,661	10,134	275,475	29,502	28,758	10,323	47,672	6,179	170,351	6,022	162,492	22,196	21,952	6,020	22,207
$30,000 under $50,000	34,540	1,348,902	33,473	1,246,717	107,898	106,550	34,236	251,476	27,249	1,073,556	26,339	989,478	97,606	96,474	27,084	188,539
$50,000 under $100,000	17,684	1,122,812	17,117	993,741	58,001	57,514	17,645	278,680	15,828	1,011,348	15,400	897,011	55,007	54,520	15,792	245,249
$100,000 under $200,000	1,019	130,089	867	79,721	3,711	3,613	1,019	42,985	938	119,409	806	74,752	3,523	3,435	938	38,953
$200,000 under $500,000	127	33,907	110	14,818	472	448	127	14,081	**132	**40,357	**117	**16,499	**513	**485	**132	**16,994
$500,000 under $1,000,000	12	7,643	12	1,904	51	48	12	3,560	**	**	**	**	**	**50	**13	**3,961
$1,000,000 or more	*3	*3,125	*3	*365	*10	*8	*3	*1,389	**	**	**	**	**	**	**	**
Arizona																
Total	**1,113,274**	**18,297,827**	**973,445**	**14,897,962**	**2,839,689**	**2,663,413**	**856,933**	**2,597,397**	**566,224**	**13,238,005**	**484,014**	**10,684,537**	**2,047,037**	**1,912,427**	**481,487**	**1,951,650**
Under $5,000	228,181	348,721	201,307	553,751	350,921	339,582	44,801	6,595	29,428	—85,728	18,625	109,666	105,885	100,125	65	1,456
$5,000 under $10,000	245,703	1,851,439	209,275	1,513,071	535,826	485,626	183,439	98,968	80,654	612,560	67,846	493,792	284,361	255,699	34,640	10,514
$10,000 under $15,000	171,571	2,120,406	149,709	1,769,742	450,527	403,912	163,686	179,697	86,381	1,071,617	70,276	815,769	314,556	279,275	79,743	62,273
$15,000 under $20,000	133,781	2,339,253	119,157	1,953,129	394,814	372,301	132,420	256,086	82,348	1,452,128	71,506	1,174,535	306,311	286,168	80,987	130,952
$20,000 under $25,000	105,684	2,380,189	92,231	1,979,045	339,552	324,073	105,225	286,901	83,057	1,866,824	71,912	1,527,406	303,810	291,047	82,602	203,372
$25,000 under $30,000	74,251	2,039,640	64,868	1,659,234	229,411	216,533	73,875	292,240	61,919	1,698,122	54,611	1,384,370	210,994	199,396	61,555	228,280
$30,000 under $50,000	122,355	4,570,034	112,034	3,880,210	426,906	412,434	122,123	742,680	113,507	4,241,795	105,865	3,683,051	413,974	401,585	113,275	670,614
$50,000 under $100,000	26,533	1,718,103	21,086	1,138,296	92,955	86,257	26,163	392,651	24,215	1,555,857	19,844	1,068,637	89,256	83,094	23,919	349,310
$100,000 under $200,000	4,119	541,404	2,952	292,305	14,823	13,257	**5,048	**276,571	[illegible]724	487,588	2,755	276,823	14,144	12,764	**4,579	**245,121
$200,000 under $500,000	943	257,589	716	129,509	3,443	2,992	**	**	86[illegible]	234,353	677	124,091	3,301	2,879	**	**
$500,000 under $1,000,000	126	85,431	91	21,409	427	382	126	41,077	103	68,669	82	20,108	377	341	103	32,185
$1,000,000 or more	27	45,617	19	8,262	84	64	27	23,929	19	34,222	15	6,290	68	54	19	17,572

Footnote(s) at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
Total	**812,491**	**11,272,836**	**714,128**	**9,427,699**	**2,125,835**	**2,003,103**	**583,393**	**1,515,512**	**449,614**	**8,412,502**	**388,262**	**6,995,032**	**1,576,446**	**1,484,018**	**355,402**	**1,166,685**
Under $5,000	186,083	270,729	159,556	441,976	321,733	305,111	29,884	9,572	37,382	—41,678	25,291	142,773	122,327	111,546	442	5,950
$5,000 under $10,000	212,966	1,569,017	182,179	1,298,863	528,620	482,980	145,841	67,167	97,775	727,172	81,103	564,453	343,484	311,686	46,272	11,422
$10,000 under $15,000	131,204	1,619,517	115,307	1,386,093	350,496	323,574	127,552	143,389	70,428	865,882	58,588	694,726	249,403	228,156	66,776	51,321
$15,000 under $20,000	98,950	1,732,551	91,871	1,568,620	313,356	302,948	98,571	180,828	79,348	1,398,373	73,987	1,275,255	280,955	272,519	78,969	131,555
$20,000 under $25,000	71,794	1,588,712	67,118	1,443,312	240,784	232,497	71,780	202,542	64,160	1,420,306	59,653	1,278,364	230,840	223,201	64,146	169,817
$25,000 under $30,000	38,012	1,044,842	35,978	943,287	128,866	125,542	36,895	147,746	34,616	952,568	32,583	848,332	123,356	120,032	33,500	128,335
$30,000 under $50,000	58,210	2,135,466	50,516	1,645,582	191,503	184,193	57,638	372,315	52,276	1,924,786	45,760	1,505,544	178,773	172,864	51,704	329,186
$50,000 under $100,000	12,057	770,043	9,139	450,380	38,910	35,750	12,027	190,678	10,763	687,026	8,971	443,790	36,455	34,020	10,737	165,750
$100,000 under $200,000	2,592	345,879	1,979	183,793	9,288	8,504	**3,156	**181,476	2,303	307,714	1,863	177,658	8,693	8,067	**2,817	**159,480
$200,000 under $500,000	574	153,209	448	57,580	2,116	1,877	**	**	524	140,125	429	56,914	2,017	1,811	**	**
$500,000 under $1,000,000	39	26,305	33	7,384	137	110	39	12,800	33	21,966	30	6,395	125	103	33	10,515
$1,000,000 or more	10	16,566	4	828	26	17	10	6,999	6	8,262	4	828	18	13	6	3,353
California																
Total	**10,347,246**	**189,584,745**	**9,166,083**	**157,887,615**	**24,791,817**	**23,477,911**	**8,260,859**	**28,731,981**	**4,641,623**	**128,499,222**	**4,048,160**	**105,594,998**	**16,655,680**	**15,737,733**	**4,029,560**	**20,276,263**
Under $5,000	2,059,748	3,153,733	1,814,642	5,221,163	3,112,347	2,982,046	548,687	81,805	241,221	—918,455	176,963	903,684	866,984	797,306	1,146	15,123
$5,000 under $10,000	2,031,977	15,071,976	1,719,028	12,591,617	4,089,967	3,751,545	1,594,638	883,220	492,613	3,799,078	365,922	2,804,068	1,826,497	1,634,436	223,736	65,642
$10,000 under $15,000	1,566,212	19,347,186	1,358,133	16,003,566	3,666,920	3,378,276	1,498,348	1,806,231	541,089	6,807,180	415,590	4,805,307	2,042,807	1,829,715	496,021	379,576
$15,000 under $20,000	1,186,293	20,733,307	1,066,645	18,125,631	3,169,808	3,015,138	1,152,886	2,375,697	592,997	10,441,189	521,670	8,881,351	2,275,294	2,169,178	563,945	879,385
$20,000 under $25,000	929,538	20,872,500	846,063	18,054,086	2,582,730	2,469,622	913,804	2,602,241	586,502	13,179,240	533,420	11,367,247	2,083,647	1,994,195	574,086	1,374,542
$25,000 under $30,000	758,300	20,762,544	702,332	18,209,357	2,270,479	2,185,570	752,601	2,793,308	581,419	15,941,809	542,422	13,919,393	2,005,884	1,933,114	576,457	1,945,490
$30,000 under $50,000	1,374,024	51,643,276	1,293,237	45,837,644	4,403,066	4,292,091	1,360,547	8,194,175	1,209,798	45,663,275	1,153,214	40,939,610	4,133,673	4,038,653	1,199,837	7,033,550
$50,000 under $100,000	366,518	23,652,756	309,197	16,622,240	1,241,742	1,173,506	364,942	5,061,465	330,886	21,313,802	287,105	15,497,162	1,184,683	1,126,119	329,462	4,445,173
$100,000 under $200,000	58,472	7,711,575	44,223	4,324,841	200,143	181,713	58,255	2,321,321	51,269	6,766,165	40,629	3,959,563	185,866	169,909	51,052	1,995,255
$200,000 under $500,000	13,726	3,941,812	10,621	1,964,777	46,629	41,440	13,713	1,477,219	11,826	3,364,891	9,526	1,731,553	43,153	38,779	11,815	1,238,530
$500,000 under $1,000,000	1,715	1,154,389	1,375	472,264	5,664	4,949	1,715	473,490	1,437	965,627	1,203	416,132	5,142	4,527	1,437	396,930
$1,000,000 or more	723	1,539,691	587	460,429	2,322	2,015	723	661,810	566	1,175,421	496	369,927	2,050	1,802	566	507,067
Colorado																
Total	**1,296,849**	**22,812,045**	**1,188,505**	**19,462,610**	**2,965,297**	**2,847,359**	**1,043,711**	**3,544,984**	**589,035**	**16,106,044**	**545,293**	**13,750,068**	**2,038,090**	**1,965,334**	**524,707**	**2,636,769**
Under $5,000	274,134	319,975	252,405	704,354	369,160	356,276	81,962	14,815	21,156	—254,392	15,859	85,595	76,302	71,452	343	2,801
$5,000 under $10,000	245,882	1,816,812	210,750	1,504,696	441,103	401,000	199,313	113,835	51,058	385,688	41,384	299,065	165,420	144,509	21,430	5,326
$10,000 under $15,000	194,187	2,405,693	173,264	2,071,931	408,429	383,871	185,973	230,472	62,570	803,500	52,112	643,742	222,506	209,157	54,640	42,042
$15,000 under $20,000	140,802	2,452,953	131,641	2,176,811	351,173	341,057	138,817	286,959	80,930	1,419,051	77,066	1,303,766	274,982	267,614	79,161	125,315
$20,000 under $25,000	128,349	2,886,689	121,392	2,546,009	367,766	355,736	124,755	347,433	93,948	2,111,496	88,658	1,851,321	317,410	306,605	90,354	224,316
$25,000 under $30,000	95,140	2,580,842	91,681	2,336,446	295,892	292,932	94,946	340,891	79,538	2,160,488	78,723	1,987,605	275,431	273,696	79,344	261,103
$30,000 under $50,000	171,312	6,395,227	167,543	5,643,858	567,500	561,422	170,953	1,059,411	157,066	5,883,476	154,195	5,249,538	549,799	543,721	156,707	946,969
$50,000 under $100,000	39,186	2,505,942	33,358	1,791,261	137,156	129,987	39,175	599,633	35,802	2,301,271	31,387	1,697,384	130,626	124,779	35,801	538,164
$100,000 under $200,000	6,169	798,775	5,200	466,760	21,134	19,624	6,129	265,921	5,418	701,259	4,728	425,353	19,898	18,560	5,378	229,984
$200,000 under $500,000	1,471	412,648	1,106	168,319	5,232	4,763	1,471	168,053	1,353	381,309	1,028	156,597	5,005	4,585	1,353	154,464
$500,000 under $1,000,000	168	110,703	125	34,900	580	532	168	50,151	152	99,756	117	32,873	547	503	152	45,260
$1,000,000 or more	49	125,787	40	17,266	172	159	49	67,411	44	113,141	36	17,229	164	153	44	61,025
Connecticut																
Total	**1,438,316**	**27,956,852**	**1,259,436**	**23,129,105**	**3,316,415**	**3,113,698**	**1,176,768**	**5,002,379**	**656,785**	**20,075,741**	**590,575**	**16,959,691**	**2,264,131**	**2,138,014**	**609,886**	**3,820,103**
Under $5,000	315,392	734,945	262,573	673,412	414,909	377,922	96,943	15,480	18,721	10,872	10,230	62,208	66,250	47,487	1,881	4,018
$5,000 under $10,000	226,228	1,666,958	176,859	1,283,547	418,466	366,048	190,185	104,921	50,639	376,797	32,780	219,586	176,684	151,532	23,483	5,953
$10 000 under $15,000	207 041	2,557,168	190,884	2,219,389	416,930	396,374	203,661	274,237	65,371	811,669	57,164	618,462	220,766	205,107	64,093	53,355
$15,000 under $20,000	169,207	2,977,091	149,182	2,402,999	427,470	389,964	168,829	378,168	87,447	1,563,643	78,457	1,253,259	300,611	270,826	87,447	162,654
$20 000 under $25,000	144,092	3 240,684	128,335	2,790,687	404,821	386,606	142,327	450,902	104,178	2,342,686	100,872	2,224,418	345,021	338,884	104,085	291,723
$25,000 under $30,000	114,842	3,141,469	111,549	2,834,532	354,113	344,945	114,095	480,660	92,326	2,524,320	89,434	2,340,368	326,207	319,084	91,579	348,475
$30,000 under $50,000	190,464	7,013,338	176,547	6,120,963	622,350	606,868	189,810	1,275,329	172,640	6,370,941	162,248	5,687,281	581,758	569,118	171,986	1,130,902
$50,000 under $100,000	56,139	3,785,455	50,595	3,044,298	200,844	191,895	56,010	964,165	51,744	3,496,572	47,077	2,847,711	192,431	184,436	**64,885	**1,632,378
$100,000 under $200,000	11,518	1,509,889	10,028	1,028,565	44,014	41,272	11,518	505,597	10,605	1,384,370	9,548	998,150	42,502	40,247	**	**
$200,000 under $500,000	2,878	824,992	2,463	516,055	10,691	10,195	2,875	323,922	2,667	768,348	2,383	504,928	10,225	9,784	**	**
$500,000 under $1,000,000	391	255,783	324	137,069	1,406	1,266	391	109,975	351	228,134	297	131,022	1,332	1,207	351	97,275
$1,000,000 or more	124	249,080	97	77,588	401	343	124	119,023	96	197,389	85	72,297	344	302	96	93,370

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
Total	**253,759**	**4,627,551**	**227,672**	**3,840,023**	**605,486**	**571,688**	**202,362**	**745,043**	**122,555**	**3,441,437**	**108,212**	**2,855,737**	**421,520**	**395,223**	**115,166**	**585,734**
Under $5,000	56,459	133,669	49,446	126,298	76,774	72,375	11,224	1,476	3,426	970	941	3,490	10,456	7,619	**	**
$5,000 under $10,000	47,206	367,820	41,077	320,277	87,651	78,800	41,695	24,066	7,127	55,574	3,974	29,253	25,951	20,244	**3,752	**1,117
$10,000 under $15,000	33,943	429,775	29,578	343,851	84,931	77,106	33,829	40,522	18,883	242,889	15,589	177,527	65,023	58,140	18,800	16,468
$15,000 under $20,000	28,424	498,362	26,197	440,187	77,077	73,464	27,922	60,653	15,054	269,898	14,019	237,004	55,185	52,725	14,552	26,208
$20,000 under $25,000	24,282	537,552	22,095	472,027	71,812	68,322	24,282	71,895	19,774	436,041	17,956	380,905	65,094	61,973	19,774	53,456
$25,000 under $30,000	21,364	590,906	19,490	496,282	63,337	61,272	21,362	88,169	19,141	529,071	18,121	463,473	60,376	58,312	19,139	76,138
$30,000 under $50,000	32,062	1,212,091	30,757	1,069,351	109,696	107,711	32,029	210,262	29,829	1,132,616	28,919	1,009,175	106,354	104,465	29,828	193,335
$50,000 under $100,000	8,538	545,355	7,782	431,546	29,099	27,872	8,538	133,547	7,984	511,002	7,500	418,633	28,205	27,182	7,984	124,605
$100,000 under $200,000	1,167	151,499	1,025	98,460	4,043	3,832	1,167	48,802	1,081	139,777	984	95,431	3,923	3,713	1,081	44,561
$200,000 under $500,000	243	73,805	182	32,980	828	757	243	28,265	204	60,674	171	32,506	759	705	204	22,722
$500,000 under $1,000,000	40	28,306	24	5,513	130	106	40	11,850	29	19,946	21	5,344	105	88	29	8,325
$1,000,000 or more	31	58,412	19	3,252	108	71	31	25,538	23	42,979	17	2,995	89	57	23	18,801
District of Columbia																
Total	**307,630**	**5,583,948**	**273,844**	**4,358,777**	**638,496**	**603,791**	**246,614**	**967,251**	**66,983**	**2,379,786**	**57,767**	**1,727,883**	**231,343**	**216,646**	**62,870**	**473,822**
Under $5,000	62,137	124,509	55,161	120,051	98,324	93,085	11,610	929	2,045	—1,790	969	3,761	6,650	5,057	*6	*93
$5,000 under $10,000	57,675	440,556	49,644	377,859	110,202	102,382	47,539	26,422	3,457	27,856	1,789	15,731	12,235	8,945	*1,665	*443
$10,000 under $15,000	55,763	693,371	51,022	615,731	126,355	120,200	55,566	72,230	7,724	95,007	7,063	80,300	27,397	25,884	7,527	5,629
$15,000 under $20,000	40,754	711,729	37,621	646,326	81,540	77,579	40,648	99,762	6,696	118,080	5,466	96,244	26,978	25,326	6,661	10,632
$20,000 under $25,000	27,622	630,280	24,502	547,255	58,375	56,695	27,622	93,606	10,403	238,811	9,735	224,800	34,283	33,476	10,403	28,629
$25,000 under $30,000	19,182	528,729	16,795	439,354	49,407	47,295	**63,512	**613,756	10,759	298,045	9,001	238,436	35,716	33,911	**36,512	**382,855
$30,000 under $50,000	29,977	1,111,929	27,135	931,866	72,468	68,332	**	**	14,846	568,080	13,997	505,774	52,237	50,608	**	**
$50,000 under $100,000	11,596	734,357	9,776	501,181	32,407	29,962	**	**	8,758	553,912	7,941	414,308	27,420	25,953	**	**
$100,000 under $200,000	2,089	273,733	1,677	120,784	6,578	5,916	**	**	1,577	205,574	1,340	97,603	5,795	5,295	**	**
$200,000 under $500,000	718	206,967	429	45,810	2,457	2,045	**	**	622	178,611	397	41,408	2,285	1,917	**	**
$500,000 under $1,000,000	79	53,882	58	9,152	258	205	79	22,873	70	47,648	52	7,088	244	193	70	20,645
$1,000,000 or more	38	73,908	24	3,408	125	95	38	37,673	26	49,952	17	2,431	103	81	26	24,896
Florida																
Total	**4,158,577**	**67,126,444**	**3,449,713**	**49,234,491**	**10,012,671**	**9,108,995**	**3,231,519**	**10,852,200**	**2,009,390**	**47,749,308**	**1,616,164**	**34,634,004**	**6,836,671**	**6,181,612**	**1,718,533**	**8,214,118**
Under $5,000	905,995	1,776,638	784,971	2,161,733	1,435,722	1,329,754	205,459	30,481	135,689	—21,078	88,274	392,053	441,580	382,252	259	5,680
$5,000 under $10,000	984,407	7,356,429	785,800	5,641,543	2,040,784	1,788,362	789,672	418,648	300,949	2,299,869	199,671	1,368,659	1,009,621	836,117	173,821	44,218
$10,000 under $15,000	697,676	8,523,210	549,297	6,306,306	1,810,224	1,580,746	675,005	775,464	323,867	3,999,398	242,654	2,732,986	1,189,455	1,024,749	303,358	238,686
$15,000 under $20,000	454,583	7,849,511	371,198	6,079,332	1,225,550	1,125,149	449,352	919,289	282,881	4,918,434	231,986	3,792,903	949,499	871,920	277,650	468,192
$20,000 under $25,000	351,036	7,884,188	300,031	6,086,084	1,062,865	977,974	348,346	1,033,792	283,054	6,362,670	250,370	5,052,699	946,872	877,164	281,689	764,182
$25,000 under $30,000	259,580	7,094,506	228,934	5,756,006	809,191	771,990	259,202	1,053,625	224,293	6,137,347	202,382	5,086,355	757,622	726,769	223,915	852,517
$30,000 under $50,000	369,914	13,819,939	323,835	10,500,682	1,171,909	1,125,582	369,712	2,520,935	338,735	12,693,548	302,787	9,973,831	1,112,331	1,074,046	338,533	2,267,151
$50,000 under $100,000	104,533	6,796,666	82,332	4,097,336	344,668	312,319	103,945	1,706,793	91,703	5,945,779	76,062	3,767,865	322,969	295,522	91,115	1,447,359
$100,000 under $200,000	23,555	3,187,495	17,734	1,618,388	86,565	75,740	23,531	1,123,348	21,762	2,936,755	16,911	1,562,584	83,015	72,862	**27,264	**1,672,649
$200,000 under $500,000	6,206	1,753,580	4,784	745,687	21,509	18,279	**7,004	**984,451	5,528	1,562,166	4,365	686,967	20,353	17,382	**	**
$500,000 under $1,000,000	801	534,242	590	155,408	2,744	2,337	**	**	686	456,109	522	141,198	2,498	2,135	686	215,562
$1,000,000 or more	291	550,040	207	85,985	940	763	291	285,374	243	458,311	180	75,901	856	694	243	237,923
Georgia																
Total	**2,130,647**	**33,037,292**	**1,981,589**	**29,041,375**	**5,357,623**	**5,169,705**	**1,612,896**	**4,657,125**	**1,023,467**	**23,456,338**	**946,982**	**20,648,662**	**3,590,538**	**3,448,980**	**886,558**	**3,515,398**
Under $5,000	472,832	775,804	434,612	1,129,245	733,109	706,883	102,462	14,998	55,618	—208,728	43,021	156,631	213,420	192,499	90	2,382
$5,000 under $10,000	490,326	3,643,299	449,043	3,313,512	1,090,335	1,030,904	352,552	181,357	140,283	1,056,433	120,688	910,680	466,006	426,198	63,902	18,029
$10,000 under $15,000	332,436	4,146,565	317,691	3,873,787	873,688	845,610	328,967	377,352	157,220	1,967,912	147,429	1,794,631	566,258	541,193	155,618	126,012
$15,000 under $20,000	237,419	4,121,590	221,843	3,644,271	664,259	644,039	235,799	470,443	148,036	2,594,918	142,130	2,333,992	493,995	485,460	148,035	260,575
$20,000 under $25,000	187,091	4,190,199	174,191	3,754,948	611,748	595,157	184,290	516,146	153,240	3,444,702	146,211	3,170,904	551,318	536,800	150,439	385,633
$25,000 under $30,000	151,467	4,148,220	143,458	3,785,902	518,219	507,177	151,467	581,388	133,181	3,661,306	125,874	3,361,469	468,567	457,525	133,181	492,698
$30,000 under $50,000	203,925	7,446,943	191,632	6,448,332	674,541	653,538	202,775	1,242,210	185,163	6,786,497	176,234	6,053,386	645,988	629,470	185,134	1,099,175
$50,000 under $100,000	46,414	3,030,701	41,424	2,242,552	160,659	156,775	45,876	719,377	42,699	2,778,685	38,166	2,081,879	154,981	151,097	42,161	643,071
$100,000 under $200,000	7,100	952,203	6,227	589,322	25,371	24,280	**8,513	**470,095	6,572	873,712	5,885	542,149	24,626	23,614	**7,828	**419,288
$200,000 under $500,000	1,442	394,552	1,300	213,235	5,024	4,749	**	**	1,285	345,594	1,189	199,476	4,754	4,567	**	**
$500,000 under $1,000,000	150	101,051	130	34,582	515	463	150	44,456	131	87,372	118	31,856	479	433	131	38,381
$1,000,000 or more	45	86,164	38	11,685	155	130	45	39,303	39	67,935	37	11,610	146	124	39	30,155

Footnote(s) at end of table

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Joint returns: Total number of exemptions	Joint returns: Number of exemptions *other* than age or blindness	Joint returns: Total income tax: Number of returns	Joint returns: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
Total	**424,177**	**7,320,740**	**383,552**	**6,057,051**	**982,829**	**936,056**	**331,439**	**1,043,741**	**195,315**	**5,123,453**	**178,700**	**4,233,932**	**691,245**	**659,818**	**169,785**	**752,430**
Under $5,000	94,724	183,190	84,690	219,618	116,679	112,505	21,127	3,123	12,847	—3,398	11,296	40,153	30,768	28,217	*18	*62
$5,000 under $10,000	82,752	609,047	70,100	494,215	158,789	143,732	67,679	37,172	17,603	136,055	13,135	93,093	64,908	57,140	8,102	2,886
$10,000 under $15,000	63,452	775,063	55,437	629,584	147,052	131,784	61,229	71,981	28,623	351,977	24,159	265,060	102,004	91,329	27,105	21,043
$15,000 under $20,000	45,809	795,393	44,329	705,409	112,855	110,088	44,835	96,166	22,704	397,694	21,602	339,896	81,190	78,565	21,824	35,029
$20,000 under $25,000	36,570	816,343	33,986	696,088	107,319	104,970	35,947	98,507	25,283	564,463	23,196	473,722	91,566	89,263	24,660	59,395
$25,000 under $30,000	29,055	794,233	26,510	661,880	94,467	92,030	28,968	104,802	22,568	619,248	21,769	546,131	84,383	83,205	22,499	72,611
$30,000 under $50,000	55,685	2,121,022	54,076	1,859,645	189,394	187,275	55,598	333,639	50,855	1,946,647	49,881	1,722,217	182,313	180,258	50,801	297,627
$50,000 under $100,000	14,175	873,313	12,785	626,458	49,303	47,339	14,104	181,280	13,088	801,177	12,159	599,144	47,502	45,791	**14,723	**243,414
$100,000 under $200,000	1,605	213,193	1,376	119,171	5,788	5,302	1,605	62,106	1,452	194,321	1,270	112,968	5,531	5,097	**	**
$200,000 under $500,000	284	78,948	212	30,933	960	845	281	29,101	239	65,568	191	28,244	879	781	**	**
$500,000 under $1,000,000	51	34,613	39	7,738	165	135	51	14,537	**53	**49,700	**42	**13,305	**201	**172	40	10,393
$1,000,000 or more	15	26,383	12	6,313	58	51	15	11,328	**	**	**	**	**	**	13	9,969
Idaho																
Total	**358,915**	**5,461,728**	**306,821**	**4,409,018**	**951,474**	**894,999**	**270,071**	**706,404**	**202,009**	**4,226,072**	**168,848**	**3,401,860**	**738,120**	**695,385**	**169,035**	**569,048**
Under $5,000	78,257	88,368	67,754	220,351	124,186	114,879	13,360	1,893	13,691	—71,216	9,062	64,226	49,372	44,231	25	157
$5,000 under $10,000	74,313	547,509	60,496	410,910	153,869	137,950	56,077	27,457	23,905	184,520	15,737	108,775	83,385	72,004	10,273	1,802
$10,000 under $15,000	58,077	713,554	47,763	573,307	167,550	152,121	54,946	54,280	39,119	487,701	32,174	391,971	138,481	125,641	36,006	28,875
$15,000 under $20,000	45,723	793,968	38,692	636,863	140,379	133,669	44,456	82,955	31,694	551,664	27,267	443,032	116,568	111,133	30,427	47,796
$20,000 under $25,000	37,854	853,931	34,465	725,779	132,017	127,798	37,087	101,393	31,866	721,610	28,877	612,819	123,681	119,862	31,099	77,433
$25,000 under $30,000	23,717	652,510	22,209	592,027	85,028	84,118	23,464	84,859	22,305	613,167	20,922	557,623	82,259	81,349	22,052	77,473
$30,000 under $50,000	33,277	1,182,083	29,531	923,813	118,484	116,306	32,995	181,451	32,050	1,139,895	29,055	905,821	115,059	113,543	31,785	173,808
$50,000 under $100,000	6,542	426,441	5,025	242,509	25,515	24,131	6,531	95,643	6,300	411,389	4,897	235,922	25,002	23,706	6,289	92,245
$100,000 under $200,000	958	121,233	740	58,859	3,749	3,392	958	40,014	909	115,119	727	58,791	3,675	3,330	909	37,835
$200,000 under $500,000	172	45,843	125	20,198	612	564	172	18,052	149	39,314	112	18,514	560	521	149	15,049
$500,000 under $1,000,000	16	10,228	13	3,132	53	44	16	4,617	**21	**32,909	**18	**4,366	**78	**65	**21	**16,575
$1,000,000 or more	9	26,060	8	1,270	32	27	9	13,790	**	**	**	**	**	**	**	**
Illinois																
Total	**4,833,700**	**90,054,783**	**4,334,601**	**76,153,036**	**11,695,869**	**11,037,545**	**3,896,550**	**15,221,014**	**2,202,745**	**62,478,021**	**1,986,637**	**53,137,356**	**7,845,815**	**7,444,085**	**2,009,642**	**11,135,100**
Under $5,000	987,033	1,777,266	874,484	2,319,080	1,435,272	1,359,261	226,836	25,507	85,009	—264,372	50,636	299,959	297,996	269,518	192	1,994
$5,000 under $10,000	794,990	5,879,145	662,908	4,730,504	1,585,671	1,414,479	634,066	347,915	169,191	1,270,244	130,640	876,362	613,228	528,331	74,974	18,245
$10,000 under $15,000	713,456	8,860,204	623,275	7,333,947	1,587,593	1,429,462	703,170	904,313	247,020	3,090,321	196,390	2,190,343	859,469	754,573	237,674	198,666
$15,000 under $20,000	571,567	9,938,382	516,883	8,622,073	1,408,248	1,323,995	569,359	1,246,133	272,315	4,789,902	246,290	4,141,719	957,050	896,084	270,609	453,873
$20,000 under $25 000	463,476	10,351,889	431,803	9,176,818	1,328,112	1,277,553	462,730	1,421,827	300,641	6,779,357	282,911	6,039,403	1,079,300	1,045,840	299,925	789,442
$25,000 under $30,000	424,118	11,634,350	401,381	10,319,873	1,397,830	1,360,221	423,704	1,728,015	335,349	9,237,525	321,789	8,362,778	1,245,250	1,217,821	334,935	1,250,553
$30,000 under $50,000	691,604	25,706,477	662,054	23,015,077	2,309,625	2,268,077	689,655	4,640,378	624,995	23,315,079	605,710	21,161,377	2,184,259	2,153,358	623,150	4,105,084
$50,000 under $100,000	154,481	10,055,932	134,805	7,433,533	521,909	492,579	154,058	2,620,147	139,219	9,079,832	127,413	7,056,428	495,207	472,131	139,178	2,313,284
$100,000 under $200,000	26,429	3,438,071	21,762	2,054,214	97,669	90,391	**32,790	**2,087,589	23,029	2,991,005	19,917	1,928,324	91,265	85,795	23,028	1,039,656
$200,000 under $500,000	5,714	1,592,395	4,569	925,362	21,037	19,080	**	**	5,259	1,473,593	4,325	876,489	20,105	18,348	5,259	612,482
$500,000 under $1,000,000	650	432,724	529	163,224	2,304	1,945	**	**	564	374,420	480	146,799	2,143	1,827	564	177,173
$1,000,000 or more	182	387,948	148	59,330	599	502	182	199,189	154	341,115	136	57,376	543	459	154	174,648
Indiana																
Total	**2,202,492**	**37,209,694**	**2,002,858**	**32,195,031**	**5,410,700**	**5,151,028**	**1,721,853**	**5,862,416**	**1,133,171**	**27,303,885**	**1,027,594**	**23,712,863**	**3,924,926**	**3,750,693**	**987,969**	**4,502,098**
Under $5,000	478,957	803,706	430,999	1,106,334	740,780	678,792	93,529	13,039	77,102	—123,293	58,596	245,367	263,685	221,145	85	2,045
$5 000 under $10,000	388,177	2,862,487	322,961	2,247,762	754,842	669,024	304,771	166,476	100,850	738,392	75,268	503,552	334,421	293,554	44,469	11,274
$10,000 under $15,000	335,526	4,164,864	307,868	3,706,450	786,340	748,577	328,094	400,308	144,660	1,824,595	125,199	1,499,380	484,692	455,495	137,229	118,026
$15,000 under $20,000	256,907	4,494,944	236,812	3,998,542	763,999	737,843	254,750	505,211	174,591	3,082,634	163,399	2,763,839	636,266	616,847	172,434	295,019
$20,000 under $25,000	225,273	5,037,483	217,269	4,745,837	658,632	650,088	224,838	691,388	166,061	3,729,633	161,609	3,565,128	575,525	568,609	165,626	458,653
$25,000 under $30,000	188,852	5,156,042	179,912	4,682,335	581,229	565,059	188,760	789,836	163,507	4,464,682	156,112	4,053,889	536,301	521,666	163,415	655,630
$30,000 under $50,000	273,799	10,180,335	261,330	8,999,940	933,758	922,042	272,519	1,906,234	258,075	9,638,815	245,633	8,537,451	914,194	902,478	256,795	1,777,434
$50,000 under $100,000	45,535	2,926,989	37,526	1,881,504	155,608	146,266	45,126	767,722	39,794	2,536,599	34,171	1,760,387	146,072	139,041	39,385	639,259
$100,000 under $200,000	7,793	997,473	6,856	610,156	29,327	27,726	7,793	353,990	7,018	898,002	6,348	575,423	27,931	26,507	7,018	312,041
$200,000 under $500,000	1,484	415,862	1,177	178,599	5,526	5,055	1,484	185,766	1,354	383,530	1,127	173,477	5,232	4,830	1,354	170,767
$500,000 under $1,000 000	153	98,440	122	31,819	550	473	153	46,171	133	83,946	111	30,245	515	448	133	39,500
$1,000,000 or more	36	71,069	26	5,753	109	83	36	36,275	26	46,349	21	4,726	92	73	26	22,451

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
Total	**1,189,316**	**19,847,193**	**978,382**	**14,764,321**	**3,018,753**	**2,788,819**	**922,881**	**2,921,284**	**640,081**	**14,942,624**	**526,254**	**11,147,926**	**2,272,225**	**2,124,446**	**545,648**	**2,283,529**
Under $5,000	270,579	394,638	217,235	578,256	423,034	385,255	69,338	7,179	46,409	—173,622	24,657	114,623	161,314	142,552	—	—
$5,000 under $10,000	202,777	1,518,313	146,111	1,066,591	398,365	339,742	160,366	90,870	61,971	466,750	37,815	306,600	207,137	176,424	32,921	7,624
$10,000 under $15,000	173,848	2,115,089	144,863	1,619,745	421,790	378,820	161,592	177,429	86,534	1,075,908	72,943	782,750	297,415	269,407	76,999	61,993
$15,000 under $20,000	146,661	2,532,104	128,124	1,901,509	423,758	397,009	139,926	270,364	100,881	1,748,348	90,831	1,288,331	351,479	332,140	95,204	155,883
$20,000 under $25,000	126,180	2,830,855	111,828	2,331,445	405,349	390,176	125,480	365,862	95,425	2,147,167	82,926	1,790,937	345,114	335,541	94,737	245,128
$25,000 under $30,000	93,489	2,557,422	79,001	1,911,577	341,806	325,006	91,929	340,220	85,347	2,337,168	73,385	1,770,288	328,336	314,049	83,805	297,564
$30,000 under $50,000	142,586	5,254,280	124,934	3,960,951	487,697	463,665	141,327	914,141	133,297	4,920,379	118,964	3,762,238	469,214	448,406	132,038	833,330
$50,000 under $100,000	28,182	1,810,182	22,328	983,696	98,455	92,148	**32,832	**714,814	25,520	1,639,445	20,897	929,255	94,256	89,327	**29,867	**648,282
$100,000 under $200,000	4,159	533,256	3,242	293,038	15,310	14,225	**	**	3,887	500,322	3,139	286,295	14,857	13,889	**	**
$200,000 under $500,000	764	220,870	644	104,440	2,893	2,515	**	**	733	212,523	629	103,608	2,830	2,468	**	**
$500,000 under $1,000,000	71	46,932	57	10,963	238	218	71	23,009	60	39,950	53	10,892	220	206	60	19,188
$1,000,000 or more	20	33,252	15	2,110	58	40	20	17,397	17	28,285	15	2,110	53	37	17	14,538
Kansas																
Total	**995,792**	**16,982,757**	**875,876**	**13,540,408**	**2,474,110**	**2,313,381**	**773,606**	**2,652,576**	**520,937**	**12,704,498**	**452,509**	**10,087,879**	**1,810,090**	**1,691,945**	**444,910**	**2,093,534**
Under $5,000	225,287	365,251	187,361	535,101	381,391	341,931	51,658	9,690	39,438	—87,810	22,169	116,397	150,864	118,727	565	3,153
$5,000 under $10,000	173,966	1,287,202	150,857	1,021,248	364,413	327,504	139,588	70,896	57,119	457,433	42,646	319,687	201,354	177,312	33,148	9,468
$10,000 under $15,000	151,442	1,885,276	131,332	1,513,023	334,278	296,584	141,911	183,823	61,645	791,132	51,500	595,137	203,604	178,493	52,114	50,001
$15,000 under $20,000	120,738	2,097,613	111,844	1,856,086	338,960	329,504	118,715	243,450	73,158	1,284,877	67,545	1,120,973	261,275	253,082	71,135	121,724
$20,000 under $25,000	106,776	2,419,369	98,413	2,042,274	333,708	318,400	106,662	315,944	86,385	1,960,158	81,240	1,651,032	298,192	286,102	86,375	238,045
$25,000 under $30,000	69,828	1,922,009	64,924	1,683,288	222,902	215,870	69,532	277,007	63,349	1,744,756	59,752	1,556,523	209,899	203,940	63,053	243,837
$30,000 under $50,000	115,290	4,220,234	104,984	3,370,977	389,219	380,165	113,128	699,215	109,599	4,010,387	102,309	3,281,497	380,289	374,474	108,320	665,934
$50,000 under $100,000	26,759	1,696,293	21,768	1,052,701	89,304	85,262	26,715	412,036	25,092	1,583,146	21,235	1,011,099	85,730	82,470	25,048	379,853
$100,000 under $200,000	4,551	604,247	3,419	317,372	15,754	14,394	4,542	214,706	4,115	547,660	3,218	300,199	14,938	13,783	4,115	195,125
$200,000 under $500,000	967	267,214	826	109,882	3,510	3,206	967	114,151	872	239,568	761	99,522	3,315	3,032	872	101,510
$500,000 under $1,000,000	133	87,162	104	22,111	490	406	133	42,889	120	79,075	95	20,414	465	387	120	38,740
$1,000,000 or more	55	130,889	44	16,346	181	155	55	68,769	45	94,117	39	15,400	165	143	45	46,143
Kentucky																
Total	**1,305,719**	**19,889,309**	**1,154,884**	**16,967,273**	**3,267,055**	**3,122,768**	**1,007,908**	**2,860,438**	**737,531**	**15,312,267**	**643,108**	**13,043,760**	**2,505,083**	**2,401,746**	**609,329**	**2,285,663**
Under $5,000	291,224	475,796	248,029	709,237	485,981	462,178	67,331	9,524	68,430	—17,182	50,111	252,027	221,962	210,584	319	1,725
$5,000 under $10,000	296,803	2,186,214	245,138	1,762,058	598,467	555,321	233,343	115,733	111,992	880,402	80,647	587,950	354,428	328,211	62,359	18,305
$10,000 under $15,000	206,192	2,560,052	179,315	2,158,072	546,076	507,579	199,186	220,436	120,177	1,501,229	101,695	1,242,538	402,034	372,676	113,171	97,729
$15,000 under $20,000	155,057	2,656,923	140,501	2,345,719	458,958	444,499	152,324	285,248	111,796	1,917,275	98,498	1,661,228	391,698	377,514	109,063	177,025
$20,000 under $25,000	110,552	2,475,081	104,635	2,179,850	335,088	324,015	110,243	319,320	92,349	2,077,802	86,772	1,808,210	310,607	300,593	92,040	248,468
$25,000 under $30,000	93,603	2,568,516	91,523	2,349,645	308,337	302,725	93,591	370,438	87,693	2,408,348	85,613	2,217,783	300,751	295,139	87,681	337,070
$30,000 under $50,000	124,449	4,525,743	122,235	4,084,949	442,097	440,127	124,260	758,328	120,599	4,397,277	118,558	3,996,713	436,920	435,110	120,410	732,918
$50,000 under $100,000	22,255	1,444,287	18,874	890,762	72,501	67,893	22,046	379,171	19,419	1,252,826	16,833	813,243	68,022	64,187	19,210	316,493
$100,000 under $200,000	4,512	608,632	3,753	341,183	15,680	14,918	4,512	222,091	4,082	545,446	3,537	325,332	14,980	14,374	4,082	194,918
$200,000 under $500,000	914	254,000	756	123,791	3,339	3,064	914	111,742	859	236,153	732	118,058	3,197	2,941	859	103,876
$500,000 under $1,000,000	129	85,714	101	16,474	433	362	129	44,699	112	73,780	92	15,321	400	340	112	38,729
$1,000,000 or more	29	48,351	24	5,534	98	87	29	23,709	23	38,911	20	5,357	84	77	23	18,407
Louisiana																
Total	**1,575,442**	**26,504,653**	**1,428,259**	**22,284,132**	**3,978,393**	**3,820,470**	**1,222,942**	**4,354,431**	**779,624**	**19,560,450**	**707,335**	**16,396,961**	**2,782,886**	**2,665,912**	**695,981**	**3,394,189**
Under $5,000	353,742	531,624	305,607	736,797	535,834	510,365	88,718	10,921	33,750	—174,521	24,292	117,890	120,514	105,191	73	846
$5,000 under $10,000	320,309	2,357,521	291,393	2,118,692	667,721	638,744	238,777	125,851	92,904	718,137	79,339	606,262	310,371	294,833	46,727	14,040
$10,000 under $15,000	223,362	2,796,239	197,572	2,365,363	563,815	527,060	218,391	262,659	104,277	1,309,472	88,668	1,062,566	354,881	326,699	101,449	89,096
$15,000 under $20,000	187,720	3,271,884	177,616	3,059,846	543,909	523,607	187,687	376,449	118,158	2,083,160	109,186	1,898,424	432,899	412,974	118,125	194,124
$20,000 under $25,000	159,785	3,575,158	150,362	3,233,887	539,311	525,562	158,927	459,433	130,028	2,924,222	122,885	2,692,830	478,274	468,205	129,170	345,017
$25,000 under $30,000	93,111	2,546,932	88,955	2,395,940	303,428	300,300	93,076	381,754	83,178	2,272,980	81,304	2,180,060	289,802	288,515	83,155	323,314
$30,000 under $50,000	186,954	6,840,006	174,389	5,892,324	647,262	626,446	186,942	1,238,552	171,060	6,290,691	161,290	5,475,513	626,356	606,792	171,048	1,106,598
$50,000 under $100,000	39,681	2,564,115	34,255	1,634,066	138,591	133,005	39,659	667,797	36,719	2,360,769	32,749	1,552,731	133,587	129,027	36,697	604,969
$100,000 under $200,000	8,341	1,121,581	6,237	504,812	30,396	28,068	**10,463	**688,058	7,461	1,008,085	5,922	491,651	28,604	26,752	**9,272	**592,319
$200,000 under $500,000	2,135	620,800	1,645	273,546	7,066	6,393	**	**	1,824	522,350	1,488	252,687	6,607	6,058	**	**
$500,000 under $1,000,000	230	150,682	169	48,241	784	671	230	76,197	201	132,035	157	45,851	727	625	201	65,846
$1,000,000 or more	72	128,110	59	20,619	276	249	72	66,758	64	113,071	55	20,496	264	241	64	58,021

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
Total	**460,932**	**6,361,432**	**409,179**	**5,255,393**	**1,102,244**	**1,041,995**	**347,765**	**839,885**	**229,817**	**4,565,437**	**207,409**	**3,803,142**	**793,615**	**756,643**	**194,214**	**632,791**
Under $5,000	120,181	259,648	104,994	274,505	179,317	169,020	30,194	3,243	16,426	5,036	12,221	44,490	56,582	49,490	*7	*187
$5,000 under $10,000	97,134	734,564	82,889	601,868	199,928	179,417	76,033	41,638	35,824	269,028	30,739	216,606	113,776	105,316	17,677	4,506
$10,000 under $15,000	78,059	958,490	69,770	806,059	191,845	179,268	76,898	89,488	38,368	482,091	33,999	395,778	133,380	123,928	37,810	31,854
$15,000 under $20,000	59,309	1,037,330	55,208	929,954	173,147	168,611	58,684	116,829	43,527	762,567	41,799	707,129	150,684	148,809	43,341	75,130
$20,000 under $25,000	39,666	897,591	36,498	796,507	129,092	125,850	39,479	112,975	35,648	807,522	33,717	737,470	121,513	119,469	35,461	99,650
$25,000 under $30,000	30,107	819,056	27,735	711,208	100,296	98,065	30,089	118,833	26,815	731,005	25,341	652,004	96,163	94,306	26,797	101,112
$30,000 under $50,000	29,669	1,076,483	26,597	849,170	106,013	101,350	**35,116	**281,072	26,986	983,646	24,390	779,638	99,905	95,616	26,900	171,875
$50,000 under $100,000	5,535	368,099	4,521	200,971	18,021	16,382	**	**	5,094	336,747	4,330	190,093	17,259	15,830	5,092	81,144
$100,000 under $200,000	1,091	142,695	835	66,095	3,957	3,501	1,091	47,726	971	126,988	750	62,034	3,764	3,377	971	42,259
$200,000 under $500,000	162	44,498	122	16,944	559	479	162	17,938	139	37,831	113	15,790	520	450	139	14,932
$500,000 under $1,000,000	12	7,641	5	805	43	29	12	3,072	12	7,641	5	805	43	29	12	3,072
$1,000,000 or more	7	15,336	5	1,307	26	23	7	7,069	7	15,336	5	1,307	26	23	7	7,069
Maryland																
Total	**1,875,660**	**34,499,721**	**1,696,254**	**28,875,598**	**4,376,575**	**4,145,630**	**1,501,745**	**5,387,424**	**823,223**	**24,135,293**	**739,414**	**20,250,301**	**2,866,159**	**2,718,757**	**754,105**	**4,012,524**
Under $5,000	394,843	714,632	359,483	877,351	511,966	480,365	96,186	11,393	21,515	—77,697	14,434	66,413	76,333	64,015	105	1,637
$5,000 under $10,000	333,635	2,457,284	284,301	2,046,658	608,661	555,439	268,535	149,770	67,738	499,335	44,958	310,823	231,598	200,652	28,088	4,654
$10,000 under $15,000	270,137	3,348,526	242,843	2,922,564	616,441	563,129	261,336	332,389	90,746	1,128,298	78,138	962,316	313,696	279,570	84,042	68,853
$15,000 under $20,000	209,190	3,617,668	190,631	3,159,388	508,984	486,834	208,083	430,627	93,719	1,636,530	87,226	1,483,940	315,523	301,875	92,613	152,656
$20,000 under $25,000	175,414	3,970,323	160,678	3,517,180	502,878	485,982	175,413	506,551	112,434	2,568,360	100,549	2,278,698	392,445	377,637	112,433	287,080
$25,000 under $30,000	136,675	3,742,134	128,883	3,227,305	429,965	421,666	136,675	521,737	110,408	3,025,446	104,703	2,691,049	385,127	380,246	110,408	398,420
$30,000 under $50,000	272,756	10,296,447	255,899	8,927,248	905,017	872,896	272,668	1,751,126	249,372	9,469,129	239,662	8,423,980	868,620	844,057	249,284	1,567,438
$50,000 under $100,000	72,689	4,592,095	65,684	3,434,832	254,327	243,492	72,554	1,069,699	68,086	4,322,274	62,466	3,315,710	246,475	236,404	67,951	998,178
$100,000 under $200,000	8,587	1,095,000	6,670	596,873	32,189	30,354	8,565	342,270	7,700	983,599	6,184	560,891	30,604	29,186	**9,181	**533,608
$200,000 under $500,000	1,500	435,988	1,004	119,876	5,322	4,750	**1,730	**271,861	1,300	377,692	926	112,227	4,975	4,438	**	**
$500,000 under $1,000,000	172	114,817	131	29,480	603	536	**	**	154	103,008	124	27,808	562	503	**	**
$1,000,000 or more	62	114,808	47	16,843	222	187	**	**	51	99,320	44	16,447	201	174	**	**
Massachusetts																
Total	**2,538,270**	**43,123,948**	**2,303,273**	**36,234,302**	**5,628,679**	**5,300,897**	**2,031,363**	**6,715,511**	**1,065,441**	**28,873,797**	**975,555**	**24,432,447**	**3,717,428**	**3,518,415**	**968,237**	**4,738,783**
Under $5,000	584,685	1,376,266	520,958	1,314,038	809,071	739,989	158,800	19,706	45,976	48,804	27,288	111,049	174,261	136,233	41	609
$5,000 under $10,000	440,655	3,283,092	369,307	2,624,602	775,679	687,718	365,896	212,276	91,200	691,574	56,973	364,284	309,515	256,818	45,275	9,535
$10,000 under $15,000	410,057	5,102,760	369,531	4,198,118	789,019	721,658	404,492	542,624	124,115	1,581,704	112,292	1,167,785	402,335	360,981	119,379	106,157
$15,000 under $20,000	294,545	5,118,934	277,126	4,587,379	666,456	631,941	294,509	657,813	136,653	2,390,664	132,318	2,189,380	451,398	431,713	136,617	230,967
$20,000 under $25,000	268,366	6,025,965	257,106	5,385,065	779,131	759,402	268,022	807,703	191,332	4,300,719	189,579	3,964,469	669,466	659,545	190,988	493,500
$25,000 under $30,000	176,931	4,840,363	171,601	4,453,479	555,077	544,323	176,907	697,557	151,613	4,146,520	148,661	3,873,751	517,987	511,157	151,589	557,519
$30,000 under $50,000	279,158	10,194,991	263,485	8,787,683	949,019	925,210	278,978	1,741,338	245,856	9,009,217	237,300	8,047,553	895,553	878,161	245,676	1,465,485
$50,000 under $100,000	68,701	4,509,053	61,016	3,337,662	246,927	236,383	68,677	1,091,011	64,293	4,220,150	58,416	3,213,168	239,889	230,346	64,269	1,005,285
$100,000 under $200,000	12,296	1,629,538	10,814	1,119,804	47,599	45,051	12,206	528,876	11,815	1,569,685	10,561	1,105,113	46,799	44,570	11,815	508,771
$200,000 under $500,000	2,505	688,006	2,022	321,305	9,434	8,125	2,505	263,672	2,277	625,591	1,891	300,102	9,064	7,873	2,277	237,438
$500,000 under $1,000,000	279	182,399	230	62,977	943	822	279	75,971	233	151,708	203	55,794	864	762	233	63,745
$1,000,000 or more	[illegible]	172,581	77	42,191	324	275	92	76,966	78	137,459	73	40,001	297	256	78	59,772
Michigan																
Total	**3,665,336**	**66,797,050**	**3,309,919**	**57,378,970**	**9,038,850**	**8,663,576**	**2,872,392**	**10,418,234**	**1,842,268**	**49,261,695**	**1,652,647**	**42,215,753**	**6,482,441**	**6,226,845**	**1,653,261**	**8,018,594**
Under $5,000	796,002	1,616,392	704,539	1,729,442	1,118,344	1,045,225	176,633	21,807	74,302	12,339	43,981	184,578	252,168	218,935	63	175
$5,000 under $10,000	611,177	4,560,458	502,244	3,620,864	1,250,608	1,136,312	458,047	261,935	182,176	1,376,880	125,263	853,088	625,604	547,936	81,358	22,095
$10,000 under $15,000	484,878	6,014,479	425,807	4,901,207	1,127,513	1,061,078	470,143	571,147	205,188	2,580,190	166,124	1,866,489	694,176	643,758	196,469	170,969
$15,000 under $20,000	420,447	7,275,254	391,451	6,321,480	1,108,919	1,054,275	418,984	865,927	245,495	4,276,980	228,869	3,592,228	840,498	799,835	244,510	414,162
$20,000 under $25,000	382,098	8,571,272	363,843	7,831,272	1,123,863	1,107,516	381,427	1,142,877	270,064	6,090,861	258,949	5,601,436	940,467	928,765	269,394	712,412
$25,000 under $30,000	302,769	8,332,872	293,670	7,689,190	951,805	942,291	299,671	1,190,834	246,448	6,783,330	239,369	6,268,864	861,881	852,367	243,350	896,946
$30,000 under $50,000	538,483	20,143,376	512,625	17,824,094	1,903,528	1,881,540	538,483	3,445,711	500,308	18,756,131	481,633	16,793,703	1,835,181	1,818,821	500,308	3,160,586
$50,000 under $100,000	110,244	6,875,310	98,801	5,271,595	382,495	369,094	109,804	1,656,786	100,661	6,289,304	92,804	5,019,403	364,033	353,045	100,221	1,498,530
$100,000 under $200,000	15,303	1,979,642	13,483	1,445,848	57,125	53,111	15,268	648,744	13,981	1,801,275	12,442	1,341,599	54,348	50,700	13,946	591,660
$200,000 under $500,000	3,456	958,335	3,048	595,356	13,000	11,688	3,453	391,075	3,229	894,932	2,843	558,756	12,558	11,328	3,226	361,321
$500,000 under $1,000,000	382	249,783	325	109,947	1,341	1,185	382	114,205	335	219,629	297	102,790	1,247	1,116	335	100,280
$1,000,000 or more	97	219,877	83	38,676	309	261	97	107,188	81	179,843	73	32,819	280	239	81	89,458

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
Total	**1,738,205**	**29,683,060**	**1,490,237**	**24,620,282**	**4,116,770**	**3,863,755**	**1,342,663**	**4,372,841**	**839,628**	**21,619,445**	**724,941**	**17,946,699**	**2,971,050**	**2,832,745**	**721,831**	**3,353,655**
Under $5,000	415,069	875,144	338,856	927,652	601,881	544,634	94,694	11,374	57,841	—6,996	28,416	183,462	198,926	175,304	*132	*812
$5,000 under $10,000	291,727	2,207,498	219,128	1,507,641	567,292	483,539	240,754	132,640	77,525	613,751	59,623	385,148	258,978	228,902	41,601	11,447
$10,000 under $15,000	259,310	3,186,766	221,292	2,595,844	585,627	542,466	242,626	300,048	109,677	1,358,130	86,918	992,017	396,924	368,212	92,993	70,841
$15,000 under $20,000	199,051	3,486,934	168,889	2,883,222	511,267	477,037	194,797	423,580	99,426	1,757,772	78,109	1,367,021	372,348	345,331	95,172	152,496
$20,000 under $25,000	186,125	4,147,090	173,656	3,561,908	525,259	511,043	185,261	539,890	130,696	2,925,800	123,061	2,469,597	448,380	436,790	129,832	335,051
$25,000 under $30,000	114,434	3,156,569	106,429	2,657,594	364,143	356,487	112,155	419,724	102,825	2,845,188	96,648	2,442,392	349,850	343,982	100,575	364,651
$30,000 under $50,000	218,860	8,041,115	214,048	7,277,052	764,973	759,543	218,761	1,272,714	210,334	7,757,818	205,959	7,015,802	753,518	749,291	210,235	1,221,776
$50,000 under $100,000	44,084	2,882,994	39,228	2,197,426	160,903	155,386	44,070	668,028	42,098	2,754,327	37,678	2,088,366	157,257	151,740	42,085	631,154
$100,000 under $200,000	7,730	1,025,394	7,245	738,776	28,606	27,628	7,730	334,482	7,476	988,339	7,095	733,856	28,202	27,299	7,476	317,703
$200,000 under $500,000	1,585	446,756	1,271	209,212	6,021	5,289	1,585	174,925	1,529	428,737	1,258	209,029	5,921	5,233	1,529	165,366
$500,000 under $1,000,000	172	112,333	146	41,506	590	534	172	46,219	152	99,481	133	40,095	555	505	152	40,707
$1,000,000 or more	58	114,467	49	22,449	208	169	58	49,217	49	97,100	43	19,916	191	156	49	41,651
Mississippi																
Total	**860,654**	**11,988,888**	**793,180**	**10,217,201**	**2,305,306**	**2,224,451**	**611,112**	**1,608,497**	**426,211**	**8,896,581**	**390,433**	**7,573,496**	**1,521,239**	**1,467,533**	**358,999**	**1,296,650**
Under $5,000	230,005	425,365	207,763	580,056	430,144	411,491	49,630	6,188	38,434	—35,223	30,051	117,516	134,815	121,766	*24	*215
$5,000 under $10,000	201,285	1,481,522	187,783	1,343,344	511,905	491,046	138,243	66,887	52,382	406,931	45,438	337,920	195,098	184,544	29,219	7,167
$10,000 under $15,000	133,737	1,638,484	119,747	1,407,160	382,079	369,412	129,548	133,938	74,487	929,389	66,861	808,439	270,047	263,323	70,298	55,832
$15,000 under $20,000	92,131	1,593,010	88,690	1,503,243	294,277	285,096	91,345	166,738	76,893	1,332,645	74,425	1,269,465	267,132	258,677	76,589	129,331
$20,000 under $25,000	67,546	1,507,641	64,493	1,388,245	218,014	212,376	66 736	185,483	57,882	1,295,683	55,542	1,198,504	202,221	197,417	57,072	150,399
$25,000 under $30,000	56,020	1,528,050	52,382	1,341,257	195,821	191,188	55,869	216,436	50,765	1,381,561	49,210	1,275,911	186,589	184,603	50,618	186,174
$30,000 under $50,000	63,657	2,378,083	59,094	1,979,555	217,629	212,394	63,557	397,897	60,167	2,257,455	56,428	1,932,765	211,754	207,343	60,067	372,535
$50,000 under $100,000	12,822	860,213	10,632	445,823	43,160	40,162	12,733	216,719	11,992	797,364	9,969	413,002	41,746	38,905	11,903	198,074
$100,000 under $200,000	2,849	377,293	2,136	160,244	10,085	9,247	2,849	131,352	2,663	351,419	2,076	154,235	9,759	8,999	2,663	120,330
$200,000 under $500,000	545	153,234	411	58,008	1,993	1,867	545	64,281	492	136,980	387	55,814	1,885	1,790	492	55,971
$500,000 under $1,000,000	47	30,839	39	6,662	162	141	47	14,597	**54	**42,378	**46	**9,926	**193	**166	**54	**20,622
$1,000,000 or more	10	15,153	10	3,606	37	31	10	7,982	**	**	**	**	**	**	**	**
Missouri																
Total	**1,976,184**	**32,188,452**	**1,711,066**	**26,369,401**	**4,813,929**	**4,513,863**	**1,536,205**	**4,909,363**	**1,002,220**	**23,691,120**	**878,525**	**19,732,127**	**3,459,200**	**3,268,727**	**854,314**	**3,788,721**
Under $5,000	445,241	816,921	383,880	1,015,166	671,395	640,323	118,090	15,616	60,140	—39,528	37,311	134,823	210,486	193,075	*25	*603
$5,000 under $10,000	403,941	2,984,062	315,284	2,216,284	877,767	751,644	303,835	157,238	133,982	991,646	103,237	691,451	459,930	386,928	58,178	13,062
$10,000 under $15,000	288,451	3,598,809	253,303	2,948,187	699,814	652,242	280,647	334,027	134,666	1,730,720	115,717	1,389,797	470,067	437,505	127,596	115,205
$15,000 under $20,000	238,682	4,205,029	206,518	3,524,136	647,541	605,600	234,957	504,141	142,087	2,535,024	124,410	2,191,172	502,417	473,632	138,362	239,070
$20,000 under $25,000	183,153	4,119,062	169,573	3,636,526	521,631	511,913	182,440	542,074	152,337	3,446,675	142,249	3,076,472	481,055	475,462	151,624	427,783
$25,000 under $30,000	149,671	4,142,569	142,787	3,730,090	495,645	487,029	149,670	597,654	130,313	3,611,308	126,065	3,337,389	466,319	459,948	130,312	493,081
$30,000 under $50,000	214,747	7,788,135	197,381	6,524,655	714,634	691,053	214,300	1,351,913	201,722	7,362,598	189,999	6,321,770	692,102	675,164	201,275	1,267,696
$50,000 under $100,000	42,356	2,730,038	34,831	1,787,698	148,720	139,576	42,335	685,532	38,209	2,484,705	31,719	1,656,888	142,296	134,178	38,188	616,409
$100,000 under $200,000	8,098	1,103,976	7,030	713,651	30,394	28,727	**9,662	**594,520	7,221	992,160	6,485	673,555	28,660	27,463	7,211	354,977
$200,000 under $500,000	1,575	440,766	1,269	201,609	5,473	5,021	**	**	1,321	360,404	1,143	191,681	5,053	4,708	1,321	155,788
$500,000 under $1,000,000	212	140,813	168	39,557	720	579	212	66,458	176	116,936	152	37,597	644	522	176	54,468
$1,000,000 or more	57	118,272	42	31,842	195	156	57	60,190	46	98,472	38	29,530	171	142	46	50,581
Montana																
Total	**331,423**	**4,998,061**	**274,013**	**3,796,263**	**808,033**	**751,929**	**245,333**	**697,044**	**161,658**	**3,549,474**	**135,183**	**2,703,049**	**581,572**	**547,636**	**133,890**	**515,687**
Under $5,000	79,863	93,482	64,394	176,675	119,784	110,536	15,191	1,989	10,077	—61,561	4,770	24,575	35,119	29,791	28	287
$5,000 under $10,000	67,004	489,963	50,819	347,129	146,508	126,506	48,619	24,878	23,308	165,757	17,158	110,298	87,030	75,794	8,483	1,486
$10,000 under $15,000	49,321	616,040	38,013	459,950	113,573	100,848	47,727	57,298	21,120	264,164	15,383	182,821	71,671	64,477	19,620	15,565
$15,000 under $20,000	40,363	711,112	36,715	611,100	109,892	105,840	39,855	82,685	24,539	433,045	22,788	368,236	87,540	85,290	24,031	39,836
$20,000 under $25,000	34,184	766,362	30,126	594,727	109,596	106,261	33,678	92,129	27,217	614,322	24,775	484,062	100,013	97,789	26,756	65,518
$25,000 under $30,000	21,247	575,829	19,467	447,786	71,176	69,840	21,046	81,416	18,352	497,877	17,079	404,669	67,193	65,902	18,151	65,210
$30,000 under $50,000	31,976	1,157,977	28,910	886,302	111,929	108,445	31,835	194,135	30,206	1,096,004	27,777	858,817	108,962	106,046	30,065	180,021
$50,000 under $100,000	6,481	419,589	4,881	213,837	22,006	20,407	6,398	99,133	5,922	384,443	4,778	211,792	20,625	19,411	5,839	89,524
$100,000 under $200,000	813	105,749	573	43,868	3,019	2,752	813	35,416	761	99,102	567	43,500	2,891	2,658	761	33,520
$200,000 under $500,000	147	39,839	101	12,618	478	436	147	17,129	137	37,287	95	12,012	463	425	137	15,637
$500,000 under $1,000,000	18	11,467	10	630	54	43	18	5,692	13	8,380	9	627	47	38	13	3,939
$1,000,000 or more	6	10,653	4	1,641	18	15	6	5,145	6	10,653	4	1,641	18	15	6	5,145

Footnote(s) at end of table

Table [illegible]—All Returns: Adjusted gross income, Salaries and wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Joint returns: Total number of exemptions	Joint returns: Number of exemptions *other* than age or blindness	Joint returns: Total income tax: Number of returns	Joint returns: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total	**661,985**	**10,473,626**	**561,378**	**8,223,158**	**1,676,878**	**1,572,860**	**498,821**	**1,500,101**	**349,788**	**7,848,150**	**288,900**	**6,227,609**	**1,278,887**	**1,209,976**	**281,994**	**1,165,908**
Under $5,000	156,503	124,672	132,677	367,149	228,432	208,742	45,963	5,467	22,402	—197,514	11,968	56,028	70,750	62,555	*316	*234
$5,000 under $10,000	124,890	957,750	101,558	752,826	283,324	252,921	86,819	56,567	46,129	354,873	32,661	245,309	184,922	163,906	13,557	6,052
$10,000 under $15,000	97,998	1,199,249	80,870	924,156	237,390	219,030	92,643	107,627	47,045	591,937	34,271	399,325	170,126	156,585	41,883	33,567
$15,000 under $20,000	80,607	1,386,283	73,398	1,168,268	228,037	224,009	74,858	146,297	53,788	929,673	48,964	770,046	189,783	187,270	48,716	78,425
$20,000 under $25,000	66,645	1,482,054	54,841	1,129,751	214,255	200,210	64,261	180,726	53,222	1,186,332	47,263	980,078	191,046	182,152	51,340	130,346
$25,000 under $30,000	49,316	1,345,738	45,365	1,146,522	175,017	169,286	48,658	170,823	46,437	1,270,216	43,130	1,097,587	169,562	164,475	45,779	160,438
$30,000 under $50,000	69,079	2,531,539	59,600	1,976,156	252,740	244,200	68,841	417,454	65,413	2,393,518	58,094	1,941,963	247,568	240,534	65,216	383,755
$50,000 under $100,000	13,830	911,397	10,625	501,586	46,382	44,135	13,661	219,663	12,513	829,966	10,273	488,011	44,367	42,587	12,348	196,271
$100,000 under $200,000	2,572	337,423	2,014	186,355	9,362	8,608	2,572	112,230	2,332	306,076	1,861	181,122	8,887	8,238	2,332	100,244
$200,000 under $500,000	479	135,658	377	55,792	1,704	1,507	479	55,384	446	125,142	365	55,183	1,654	1,474	446	50,521
$500,000 under $1,000,000	53	35,236	42	13,019	188	171	53	14,151	**61	**57,932	**50	**12,959	**222	**200	**61	**26,054
$1,000,000 or more	13	26,628	11	1,578	47	41	13	13,714	**	**	**	**	**	**	**	**
Nevada																
Total	**393,931**	**6,786,431**	**362,760**	**5,860,428**	**878,910**	**834,485**	**326,629**	**1,103,441**	**169,719**	**4,415,458**	**154,791**	**3,779,774**	**570,601**	**538,734**	**147,113**	**746,067**
Under $5,000	67,696	81,483	57,663	176,670	100,309	90,622	18,769	2,749	9,738	—27,775	7,553	46,798	31,539	25,340	72	590
$5,000 under $10,000	94,557	682,696	88,997	655,663	163,613	153,027	79,567	42,439	19,169	134,823	15,600	121,567	58,435	50,380	9,011	1,071
$10,000 under $15,000	67,971	845,417	64,494	803,267	135,672	128,723	66,029	87,633	20,511	250,390	18,040	224,642	68,567	62,991	19,129	14,251
$15,000 under $20,000	44,428	773,843	40,549	684,826	108,619	100,727	43,392	89,676	23,437	414,227	22,279	389,132	78,412	73,785	22,401	37,866
$20,000 under $25,000	32,868	741,728	31,434	678,801	92,956	90,411	32,705	101,958	21,889	495,742	21,160	459,626	75,621	73,815	21,726	57,341
$25,000 under $30,000	28,874	793,985	27,244	731,622	88,760	88,239	28,795	110,990	24,236	669,445	23,478	630,962	80,926	80,445	24,157	89,379
$30,000 under $50,000	45,240	1,664,789	42,682	1,461,433	146,416	143,155	45,150	284,046	39,972	1,476,970	37,745	1,297,071	137,707	135,136	39,882	241,237
$50,000 under $100,000	9,806	626,023	7,832	423,226	34,374	32,036	9,736	145,126	8,690	550,930	7,297	390,416	31,932	29,921	8,658	125,119
$100,000 under $200,000	1,784	240,806	1,350	136,595	5,962	5,558	1,779	82,474	1,520	203,992	1,200	124,927	5,502	5,156	1,520	68,536
$200,000 under $500,000	566	163,252	415	72,595	1,816	1,633	566	68,393	452	130,161	358	63,026	1,615	1,468	452	53,463
$500,000 under $1,000,000	96	65,678	72	20,329	294	251	96	31,664	78	53,010	60	17,665	258	221	78	24,882
$1,000,000 or more	45	106,731	28	15,401	119	103	45	56,293	27	63,543	21	13,942	87	76	27	32,333
New Hampshire																
Total	**412,482**	**6,751,857**	**374,776**	**5,685,255**	**969,905**	**922,151**	**344,857**	**1,019,017**	**201,851**	**4,880,131**	**184,065**	**4,143,755**	**702,423**	**670,268**	**186,436**	**774,847**
Under $5,000	79,842	190,586	72,160	201,632	99,782	92,947	26,008	3,491	4,131	—9,947	2,639	12,156	14,887	11,552	*116	*827
$5,000 under $10,000	91,246	689,123	79,111	557,207	174,527	154,738	78,523	43,909	24,721	187,645	18,662	124,147	88,791	76,420	14,196	2,571
$10,000 under $15,000	65,417	812,011	59,955	718,481	126,534	121,434	64,699	87,367	21,593	271,983	18,689	221,451	72,390	67,851	21,068	18,113
$15,000 under $20,000	50,131	878,045	47,094	787,364	147,639	144,052	49,961	98,555	39,337	696,779	37,995	645,250	128,868	126,734	39,167	72,288
$20,000 under $25,000	47,111	1,047,271	44,243	953,601	156,325	151,647	47,061	132,674	40,583	905,501	38,687	837,439	145,848	142,350	40,533	107,233
$25,000 under $30,000	26,967	734,688	26,179	675,770	87,922	86,822	26,840	107,028	25,582	697,290	24,794	641,381	85,063	83,963	25,455	100,076
$30,000 under $50,000	41,627	1,548,721	37,548	1,259,734	140,302	135,947	41,626	280,176	36,680	1,365,239	34,660	1,164,815	131,595	128,570	36,679	239,509
$50,000 under $100,000	8,496	555,989	7,124	386,345	30,832	29,033	8,494	145,803	7,747	504,083	6,695	363,621	29,219	27,533	7,745	128,901
$100,000 under $200,000	1,303	165,145	1,068	91,370	4,845	4,458	1,303	59,196	1,189	151,471	987	86,162	4,670	4,307	1,189	54,021
$200,000 under $500,000	290	80,720	252	41,181	1,014	903	290	35,520	242	66,850	219	35,192	918	826	242	29,241
$500,000 under $1,000,000	34	21,893	28	5,806	122	114	34	10,723	**46	**43,237	**38	**12,141	**174	**162	**46	**22,068
$1,000,000 or more	18	27,665	14	6,765	61	56	18	14,575	**	**	**	**	**	**	**	**
New Jersey																
Total	**3,354,753**	**62,909,704**	**3,051,543**	**53,804,835**	**8,129,210**	**7,686,702**	**2,763,206**	**10,389,950**	**1,569,462**	**44,984,379**	**1,423,619**	**38,393,336**	**5,549,292**	**5,251,419**	**1,449,583**	**7,868,879**
Under $5,000	626,402	1,454,713	558,278	1,518,767	848,387	793,180	148,083	21,330	50,316	14,859	33,654	190,661	146,979	131,222	74	1,269
$5,000 under $10,000	679,561	5,047,829	570,813	4,050,033	1,326,949	1,174,979	578,118	305,627	155,250	1,220,714	107,025	733,246	531,580	443,932	96,977	27,519
$10,000 under $15,000	510,620	6,412,542	466,568	5,587,753	1,235,247	1,154,049	499,985	627,905	196,823	2,514,238	166,713	1,976,494	714,175	646,380	186,188	159,739
$15,000 under $20,000	371,023	6,485,769	345,515	5,645,826	922,553	876,437	370,592	820,826	187,501	3,300,978	174,171	2,755,528	629,736	592,365	187,491	326,566
$20,000 under $25,000	323,459	7,263,862	306,595	6,577,358	968,168	936,637	323,441	986,991	221,682	5,006,145	212,838	4,660,914	821,996	796,926	221,664	578,090
$25,000 under $30,000	239,037	6,542,047	227,641	5,817,534	773,935	747,523	239,036	962,010	197,144	5,404,446	187,805	4,811,315	713,074	690,311	197,143	731,746
$30,000 under $50,000	454,643	17,278,779	439,997	15,486,220	1,513,543	1,488,248	454,304	3,022,939	421,364	16,065,379	411,988	14,620,814	1,468,547	1,448,437	421,025	2,753,438
$50,000 under $100,000	126,067	8,104,122	114,861	6,455,617	452,396	433,991	125,735	1,981,548	117,618	7,545,595	109,658	6,137,559	439,000	423,346	117,286	1,804,214
$100,000 under $200,000	19,128	2,524,697	17,147	1,747,331	70,274	65,583	19,100	878,896	17,310	2,290,033	15,891	1,638,445	67,134	62,959	**21,624	**1,362,838
$200,000 under $500,000	4,212	1,186,787	3,621	706,557	15,655	14,195	4,212	483,304	3,923	1,109,306	3,415	677,049	15,095	13,756	**	**
$500,000 under $1,000,000	464	307,833	388	144,108	1,631	1,464	463	140,047	420	278,893	362	135,325	1,555	1,409	**	**
$1,000,000 or more	137	300,724	119	67,733	472	416	137	158,527	111	233,792	99	55,986	421	376	111	123,461

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	**518,221**	**7,764,293**	**460,602**	**6,544,807**	**1,378,579**	**1,321,315**	**372,899**	**1,092,667**	**273,740**	**5,740,765**	**243,174**	**4,873,251**	**1,024,105**	**988,056**	**217,423**	**834,613**
Under $5,000	131,663	190,032	112,308	268,366	238,287	224,949	24,143	3,007	25,641	—33,601	18,139	52,553	102,768	97,482	142	526
$5,000 under $10,000	110,487	834,010	96,658	729,648	279,377	264,496	76,545	39,179	45,542	350,945	39,533	302,066	175,429	166,165	18,537	5,560
$10,000 under $15,000	75,500	940,081	67,035	832,769	208,196	198,584	73,840	81,440	37,856	478,560	32,630	421,170	148,939	142,877	36,240	27,988
$15,000 under $20,000	60,529	1,047,174	56,552	934,943	179,409	173,222	59,491	113,982	41,760	725,122	39,105	647,437	151,598	146,248	40,723	65,825
$20,000 under $25,000	47,397	1,067,943	44,125	952,054	152,858	150,341	47,064	131,669	38,603	869,369	36,213	798,944	139,065	137,365	38,270	101,293
$25,000 under $30,000	31,552	863,524	29,357	759,669	109,384	106,196	31,507	122,610	27,442	751,326	26,407	690,775	101,316	99,674	27,397	100,653
$30,000 under $50,000	49,049	1,822,433	44,753	1,542,269	169,625	165,415	48,437	309,453	45,743	1,701,348	41,895	1,464,883	165,171	161,424	45,131	283,564
$50,000 under $100,000	10,159	651,765	8,307	395,024	35,029	32,098	9,990	157,124	9,473	606,515	7,834	372,036	33,769	31,102	9,304	143,039
$100,000 under $200,000	1,515	198,956	1,247	97,632	5,210	4,954	**1,839	**103,835	1,374	179,436	1,186	93,434	4,964	4,753	1,373	57,200
$200,000 under $500,000	327	93,779	235	26,690	1,063	940	**	**	270	77,247	208	24,243	956	855	270	31,790
$500,000 under $1,000,000	32	21,310	19	3,052	109	95	32	10,640	**36	**34,499	**24	**5,710	**130	**111	**36	**17,176
$1,000,000 or more	11	33,286	6	2,692	32	25	11	19,729	**	**	**	**	**	**	**	**
New York																
Total	**7,157,005**	**129,526,287**	**6,385,946**	**106,648,298**	**17,283,940**	**16,296,436**	**5,760,474**	**20,139,212**	**3,093,146**	**85,829,529**	**2,771,607**	**70,945,250**	**11,240,817**	**10,645,998**	**2,800,831**	**13,874,077**
Under $5,000	1,430,044	3,076,463	1,226,002	3,213,991	2,181,576	2,025,572	341,808	55,650	115,880	—55,281	78,687	371,462	393,663	327,035	662	10,379
$5,000 under $10,000	1,369,839	10,105,453	1,142,604	7,947,587	2,741,436	2,450,508	1,097,921	584,915	301,528	2,331,843	213,559	1,539,987	1,087,613	939,035	148,613	36,454
$10,000 under $15,000	1,157,041	14,267,519	1,034,585	12,240,153	2,640,696	2,457,180	1,130,569	1,390,961	373,751	4,634,178	313,677	3,592,796	1,447,823	1,337,163	354,450	261,828
$15,000 under $20,000	868,707	15,132,553	804,195	13,247,669	2,264,611	2,168,145	863,916	1,818,019	450,391	7,910,391	408,000	6,714,974	1,618,809	1,544,090	448,321	737,219
$20,000 under $25,000	698,600	15,703,449	662,155	13,953,619	2,127,218	2,061,526	697,818	2,017,164	489,051	11,065,759	467,594	9,969,219	1,805,703	1,759,070	488,269	1,237,505
$25,000 under $30,000	502,768	13,749,349	470,423	12,028,498	1,620,014	1,567,298	502,371	1,922,115	393,186	10,738,876	372,972	9,643,217	1,440,702	1,401,699	393,153	1,369,209
$30,000 under $50,000	851,883	31,643,111	802,284	27,393,364	2,770,152	2,686,167	849,048	5,258,742	729,204	27,216,526	698,349	24,142,597	2,573,741	2,511,782	727,881	4,336,987
$50,000 under $100,000	222,786	14,497,339	198,799	11,028,964	743,109	702,930	221,828	3,243,993	193,572	12,607,344	178,313	9,919,531	693,248	661,239	193,014	2,741,461
$100,000 under $200,000	42,068	5,563,907	34,599	3,343,932	149,631	137,018	41,938	1,647,960	35,559	4,694,382	31,296	3,041,709	138,081	127,932	35,450	1,371,722
$200,000 under $500,000	10,846	3,099,353	8,541	1,597,778	37,285	33,054	**12,544	**1,581,607	9,080	2,592,170	7,610	1,430,327	34,135	30,610	**10,467	**1,300,734
$500,000 under $1,000,000	1,710	1,157,496	1,272	403,103	5,793	4,992	**	**	1,393	940,619	1,130	358,023	5,182	4,526	**	**
$1,000,000 or more	713	1,530,295	487	249,640	2,419	2,046	713	618,085	551	1,152,721	420	221,409	2,117	1,817	551	470,578
North Carolina																
Total	**2,339,466**	**34,490,419**	**2,159,690**	**29,705,838**	**5,688,122**	**5,465,587**	**1,781,077**	**4,720,993**	**1,210,421**	**26,244,061**	**1,103,781**	**22,406,392**	**4,052,630**	**3,884,099**	**1,065,414**	**3,806,532**
Under $5,000	547,444	1,151,661	478,829	1,206,446	844,339	800,571	130,070	15,379	59,783	—9,567	33,586	119,004	192,289	166,934	*28	*292
$5,000 under $10,000	537,713	4,060,166	491,635	3,569,025	1,130,365	1,072,336	407,698	217,160	185,259	1,427,474	154,602	1,130,697	577,263	537,843	110,632	30,991
$10,000 under $15,000	375,498	4,627,479	356,252	4,163,691	951,645	910,923	368,027	433,902	182,153	2,300,446	166,142	1,959,755	671,030	637,137	174,682	145,349
$15,000 under $20,000	286,464	4,970,986	265,995	4,420,327	816,368	786,491	286,080	573,858	220,981	3,863,764	206,692	3,437,324	717,308	693,236	220,972	405,065
$20,000 under $25,000	212,636	4,750,226	204,543	4,286,415	674,924	655,737	210,094	589,846	194,176	4,332,145	189,059	3,954,325	644,696	627,181	191,634	513,533
$25,000 under $30,000	137,404	3,763,352	132,408	3,446,473	441,718	433,332	137,404	527,866	135,697	3,718,505	130,736	3,401,976	438,339	429,953	135,697	518,249
$30,000 under $50,000	193,580	7,026,175	186,391	6,141,156	662,358	650,160	193,127	1,147,144	186,602	6,753,403	181,099	5,995,293	650,944	639,980	186,149	1,080,972
$50,000 under $100,000	39,466	2,576,259	35,436	1,657,619	133,286	126,105	**48,409	**1,145,761	37,219	2,424,712	34,172	1,607,442	129,009	122,717	**45,475	**1,050,958
$100,000 under $200,000	7,649	1,017,586	6,781	610,143	27,563	25,090	**	**	7,107	944,008	6,363	604,729	26,577	24,548	**	**
$200,000 under $500,000	1,444	394,254	1,276	169,169	5,023	4,382	**	**	1,299	355,458	1,199	162,619	4,680	4,139	**	**
$500,000 under $1,000,000	131	87,235	113	30,129	415	364	131	37,759	113	75,713	103	28,043	384	341	113	32,653
$1,000,000 or more	37	65,040	31	5,245	118	96	37	32,319	32	58,001	28	5,188	111	90	32	28,470
North Dakota																
Total	**270,773**	**3,979,672**	**218,353**	**2,958,614**	**686,166**	**634,688**	**203,721**	**561,835**	**141,159**	**2,910,171**	**108,181**	**2,129,914**	**516,786**	**479,287**	**114,080**	**419,704**
Under $5,000	67,217	12,361	52,133	131,492	122,405	112,337	15,645	1,622	13,432	—93,454	6,382	24,698	55,600	49,373	132	113
$5,000 under $10,000	53,103	399,872	42,183	286,975	101,816	87,122	45,666	25,189	14,585	114,481	9,262	65,322	55,668	45,822	7,877	1,378
$10,000 under $15,000	42,257	526,316	35,967	413,975	110,291	101,827	38,095	44,096	23,801	294,431	19,139	216,263	82,168	75,517	20,560	16,728
$15,000 under $20,000	30,503	519,467	23,805	380,376	86,608	81,070	27,585	51,424	21,869	374,850	16,809	263,463	74,055	69,493	18,984	29,490
$20,000 under $25,000	29,675	664,126	25,029	494,144	101,428	95,850	29,101	79,712	24,237	540,853	20,500	400,772	93,506	89,083	23,681	58,967
$25,000 under $30,000	18,579	507,355	15,835	418,443	61,240	58,832	18,575	72,211	16,099	438,973	13,993	366,825	57,352	55,582	16,095	58,652
$30,000 under $50,000	22,612	810,581	18,606	569,756	79,526	76,699	22,261	131,423	21,011	752,309	17,529	536,477	76,877	74,303	20,660	117,658
$50,000 under $100,000	5,743	370,294	3,922	172,857	18,977	17,342	**6,646	**136,616	5,129	332,124	3,738	168,231	17,891	16,674	**5,954	**118,627
$100,000 under $200,000	937	124,406	756	75,311	3,337	3,118	**	**	859	113,907	717	72,763	3,147	2,959	**	**
$200,000 under $500,000	139	39,226	112	14,295	515	470	139	16,836	**137	**41,697	**112	**15,099	**522	**481	**137	**18,091
$500,000 under $1,000,000	**8	**5,667	**5	**989	**23	**21	**8	**2,705	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
Total	**4,481,348**	**76,444,637**	**4,018,882**	**65,690,127**	**10,774,084**	**10,234,321**	**3,633,326**	**12,047,279**	**2,153,990**	**53,278,323**	**1,950,726**	**45,853,302**	**7,631,737**	**7,270,985**	**1,917,082**	**8,717,042**
Under $5,000	921,269	1,973,956	800,163	2,019,941	1,361,821	1,271,233	227,919	31,149	124,544	80,244	92,620	342,097	426,641	376,939	102	875
$5,000 under $10,000	794,361	6,119,675	644,019	4,895,058	1,548,712	1,373,165	655,019	392,490	222,385	1,727,146	160,393	1,133,610	778,985	669,789	122,660	35,017
$10,000 under $15,000	699,349	8,705,761	630,412	7,567,123	1,487,092	1,399,818	692,548	916,876	241,981	3,022,949	219,713	2,611,154	799,159	751,804	237,425	206,305
$15,000 under $20,000	605,285	10,606,075	567,702	9,623,603	1,526,859	1,472,888	599,453	1,342,270	333,920	5,901,715	308,134	5,272,552	1,146,159	1,104,945	328,115	575,478
$20,000 under $25,000	495,989	11,116,518	472,625	10,029,345	1,531,453	1,489,534	495,136	1,562,039	353,406	7,947,445	337,829	7,151,797	1,300,041	1,262,089	352,553	959,458
$25,000 under $30,000	335,947	9,187,345	322,398	8,318,044	1,138,391	1,117,149	335,580	1,381,111	294,794	8,061,465	284,667	7,387,736	1,082,167	1,064,347	294,427	1,130,729
$30,000 under $50,000	514,999	18,896,989	484,478	16,721,807	1,770,855	1,724,908	514,583	3,436,016	477,280	17,531,403	454,487	15,715,869	1,705,772	1,666,449	476,864	3,119,711
$50,000 under $100,000	92,765	5,982,789	79,079	4,243,421	330,192	312,734	**112,519	**2,723,362	86,510	5,572,447	76,036	4,099,305	318,647	305,205	**104,433	**2,462,215
$100,000 under $200,000	17,202	2,287,622	14,579	1,585,048	63,706	59,331	**	**	15,482	2,057,377	13,683	1,496,699	60,241	56,722	**	**
$200,000 under $500,000	3,613	1,010,876	2,962	540,269	13,065	11,912	**	**	3,185	892,674	2,729	503,754	12,117	11,133	**	**
$500,000 under $1,000,000	434	290,613	354	107,530	1,474	1,262	434	132,740	387	258,964	333	100,957	1,377	1,197	387	118,110
$1,000,000 or more	135	266,417	111	38,939	464	387	135	129,226	116	224,495	102	37,772	431	366	116	109,143
Oklahoma																
Total	**1,186,369**	**19,966,388**	**1,040,851**	**16,296,675**	**2,969,849**	**2,798,461**	**927,785**	**3,142,204**	**655,426**	**15,374,870**	**578,179**	**12,619,376**	**2,219,949**	**2,098,158**	**565,961**	**2,537,103**
Under $5,000	241,914	155,849	199,165	600,239	404,676	377,816	56,338	9,785	43,982	—250,933	28,556	166,124	148,443	130,884	504	3,648
$5,000 under $10,000	257,652	1,865,632	223,628	1,556,426	539,479	498,148	190,291	90,804	91,763	708,224	74,551	539,511	300,344	274,819	49,415	13,415
$10,000 under $15,000	179,854	2,266,532	161,781	1,976,128	446,398	409,963	176,767	209,085	90,845	1,174,397	79,557	996,999	308,880	282,280	89,481	79,783
$15,000 under $20,000	131,331	2,270,186	114,539	1,802,816	374,545	347,741	130,945	253,662	94,112	1,635,559	84,998	1,320,002	319,588	301,255	93,726	160,488
$20,000 under $25,000	119,636	2,678,015	108,070	2,329,912	369,448	355,935	118,594	338,101	96,818	2,167,274	89,397	1,938,275	337,660	327,204	96,061	244,693
$25,000 under $30,000	92,674	2,551,455	88,788	2,379,198	308,119	301,086	92,247	362,606	83,249	2,298,773	79,363	2,130,113	293,336	286,303	82,822	314,770
$30,000 under $50,000	124,703	4,625,313	115,387	3,874,087	403,427	393,470	124,422	768,135	119,759	4,436,550	114,155	3,835,764	394,566	386,629	119,478	731,321
$50,000 under $100,000	30,478	1,946,266	23,481	1,138,312	95,843	89,579	**37,851	**930,827	27,544	1,761,996	21,936	1,092,049	90,874	85,322	**34,192	**830,245
$100,000 under $200,000	6,219	820,189	4,632	407,764	21,599	19,298	**	**	5,694	753,953	4,385	381,403	20,436	18,369	**	**
$200,000 under $500,000	1,578	434,412	1,147	164,690	5,239	4,543	**	**	1,378	376,816	1,072	155,152	4,830	4,268	**	**
$500,000 under $1,000,000	241	160,762	167	34,169	787	639	241	79,495	204	136,508	149	31,438	722	594	204	67,167
$1,000,000 or more	89	191,777	66	32,934	289	243	89	99,702	78	175,752	60	32,545	270	231	78	91,572
Oregon																
Total	**1,128,676**	**18,534,535**	**983,713**	**14,978,697**	**2,634,722**	**2,467,890**	**880,513**	**2,660,962**	**558,506**	**13,614,450**	**475,625**	**10,851,157**	**1,889,494**	**1,771,037**	**493,012**	**2,048,625**
Under $5,000	263,231	441,864	226,396	592,087	398,778	372,576	58,714	6,330	35,014	—50,623	20,756	80,002	137,335	123,305	279	720
$5,000 under $10,000	202,243	1,502,167	161,999	1,161,954	354,566	301,487	165,820	96,577	42,151	319,558	26,750	161,249	140,805	106,129	18,583	4,793
$10,000 under $15,000	170,046	2,137,328	143,772	1,676,206	395,551	351,991	166,041	203,518	80,513	1,020,485	59,085	659,930	267,707	231,110	76,508	65,655
$15,000 under $20,000	137,730	2,420,489	121,320	2,012,301	370,848	355,393	137,046	281,740	83,856	1,486,546	73,616	1,214,383	296,333	287,676	83,172	138,113
$20,000 under $25,000	115,531	2,589,564	111,167	2,335,911	346,633	342,560	113,951	321,185	95,139	2,139,222	90,775	1,940,339	310,130	306,309	93,559	246,127
$25,000 under $30,000	76,596	2,094,364	74,168	1,891,975	244,209	242,698	76,595	281,575	71,363	1,952,907	68,935	1,750,761	235,201	233,690	71,362	256,239
$30,000 under $50,000	132,674	4,879,219	121,062	4,029,504	421,705	405,322	132,150	800,154	122,293	4,496,242	112,829	3,823,875	404,155	390,669	121,769	734,727
$50,000 under $100,000	25,759	1,628,433	20,007	928,530	85,707	80,792	25,336	367,109	23,813	1,499,317	19,342	897,346	82,113	77,874	23,422	334,484
$100,000 under $200,000	3,913	509,209	3,064	235,835	13,597	12,283	3,907	162,604	3,514	456,977	2,844	217,759	12,768	11,635	3,508	145,859
$200,000 under $500,000	852	243,532	672	96,098	2,831	2,528	852	98,856	768	220,907	620	90,407	2,688	2,411	768	88,080
$500,000 under $1,000,000	83	55,818	70	16,102	240	211	83	25,838	68	46,284	61	13,151	207	185	68	21,616
$1,000,000 or more	18	32,547	16	2,195	57	49	18	15,475	14	26,627	12	1,956	52	44	14	12,213
Pennsylvania																
Total	**4,844,637**	**81,173,150**	**4,312,589**	**68,556,847**	**11,345,522**	**10,729,519**	**3,874,678**	**12,647,123**	**2,349,869**	**57,725,995**	**2,131,249**	**49,724,303**	**8,030,047**	**7,679,357**	**2,104,734**	**9,382,575**
Under $5,000	1,026,511	2,185,719	903,202	2,238,183	1,420,752	1,331,222	241,866	31,719	111,555	72,766	74,696	279,867	359,729	319,483	93	2,082
$5,000 under $10,000	887,414	6,636,109	724,048	5,184,601	1,756,227	1,531,865	725,421	395,613	252,851	1,964,453	189,686	1,350,362	871,779	744,723	137,984	36,923
$10,000 under $15,000	757,732	9,342,894	665,662	7,879,621	1,548,713	1,444,853	744,530	971,269	274,621	3,469,501	240,648	2,821,168	906,416	850,294	263,711	235,014
$15,000 under $20,000	624,615	10,938,301	576,444	9,525,350	1,686,887	1,625,567	616,688	1,308,736	383,599	6,758,368	358,027	5,959,441	1,317,158	1,281,801	377,697	655,094
$20,000 under $25,000	538,216	12,083,429	508,606	11,141,733	1,631,540	1,597,195	536,602	1,627,596	423,652	9,547,597	407,399	8,933,033	1,466,400	1,441,200	422,234	1,159,824
$25,000 under $30,000	359,632	9,846,264	336,217	8,673,676	1,112,526	1,074,788	359,631	1,497,884	311,453	8,529,444	299,606	7,801,988	1,022,857	997,564	311,452	1,230,095
$30,000 under $50,000	521,473	19,066,134	487,427	16,693,583	1,739,668	1,695,835	521,104	3,435,570	474,489	17,355,117	457,400	15,752,585	1,656,822	1,632,414	474,120	3,049,875
$50,000 under $100,000	105,548	6,818,238	91,438	4,868,678	362,561	347,938	105,389	1,727,456	96,592	6,228,930	85,531	4,609,966	346,916	335,346	96,433	1,547,402
$100,000 under $200,000	18,756	2,513,244	15,578	1,553,595	69,491	64,697	**23,317	**1,520,605	16,811	2,253,405	14,525	1,465,106	65,787	61,719	**20,521	**1,239,362
$200,000 under $500,000	4,168	1,179,296	3,523	642,571	15,189	13,869	**	**	3,757	1,069,883	3,324	609,851	14,374	13,239	**	**
$500,000 under $1,000,000	442	296,196	347	113,681	1,533	1,328	**	**	376	251,722	319	105,495	1,402	1,235	376	117,264
$1,000,000 or more	130	267,326	97	41,575	435	362	130	130,675	113	224,808	88	35,441	407	339	113	109,640

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
Total	**406,989**	**6,396,560**	**371,893**	**5,331,535**	**922,644**	**869,840**	**324,276**	**959,951**	**187,779**	**4,584,197**	**173,235**	**3,818,110**	**621,595**	**588,620**	**175,348**	**729,573**
Under $5,000	104,144	258,131	92,406	232,457	143,173	133,624	31,460	3,821	5,481	7,370	3,042	11,348	17,403	15,368	—	—
$5,000 under $10,000	72,629	559,774	65,377	473,685	136,286	124,351	63,171	35,886	21,816	172,714	19,269	132,043	67,143	59,885	15,217	4,526
$10,000 under $15,000	65,123	807,000	59,415	684,719	141,627	129,914	64,809	82,636	24,826	312,526	21,967	241,969	80,770	72,652	24,612	21,505
$15,000 under $20,000	51,273	903,251	48,003	793,254	142,921	135,586	51,055	104,393	36,148	638,740	33,616	549,662	120,914	114,534	36,018	64,188
$20,000 under $25,000	37,533	838,349	35,512	739,630	112,577	109,304	37,533	112,435	28,603	648,382	27,604	582,673	98,499	96,352	28,603	78,613
$25,000 under $30,000	29,428	802,459	28,170	731,704	87,605	84,888	29,396	118,714	26,603	723,819	26,218	679,334	83,113	81,146	26,603	103,427
$30,000 under $50,000	36,907	1,340,372	34,323	1,128,468	123,812	119,954	36,901	233,140	35,299	1,278,227	33,403	1,103,925	120,682	117,642	35,293	217,455
$50,000 under $100,000	8,036	529,683	7,051	355,147	27,898	26,041	8,036	136,715	7,252	475,956	6,575	331,720	26,613	25,075	7,252	120,023
$100,000 under $200,000	1,541	202,159	1,313	129,288	5,445	5,034	1,540	65,821	1,417	185,265	1,236	124,910	5,233	4,876	1,416	59,545
$200,000 under $500,000	329	93,996	283	54,014	1,149	1,013	329	35,913	**325	**104,844	**296	**59,962	**1,196	**1,062	**325	**40,073
$500,000 under $1,000,000	37	25,032	31	8,607	122	103	37	10,260	**	**	**	**	**	**	**	**
$1,000,000 or more	9	36,354	9	562	29	28	9	20,218	9	36,354	9	562	29	28	9	20,218
South Carolina																
Total	**1,183,782**	**17,339,729**	**1,113,004**	**15,522,370**	**2,927,934**	**2,831,042**	**913,014**	**2,263,462**	**597,673**	**12,861,138**	**563,093**	**11,411,835**	**2,061,695**	**1,995,591**	**520,907**	**1,772,220**
Under $5,000	255,844	558,494	232,840	616,199	400,816	380,988	58,740	7,392	26,885	31,393	17,539	72,239	90,393	80,607	*21	*75
$5,000 under $10,000	290,160	2,161,794	268,507	1,999,015	605,615	572,781	217,723	112,400	100,031	771,458	91,798	704,078	315,530	294,574	51,356	15,272
$10,000 under $15,000	197,582	2,445,833	187,600	2,224,161	495,190	482,576	196,964	231,067	87,715	1,108,524	83,478	983,302	317,394	308,604	87,097	74,153
$15,000 under $20,000	138,612	2,444,439	134,241	2,336,514	416,090	403,228	138,317	266,264	100,188	1,779,066	96,104	1,678,500	364,516	352,955	99,893	167,254
$20,000 under $25,000	102,365	2,284,262	96,368	2,072,512	334,352	331,498	102,365	284,811	89,769	2,004,655	86,006	1,858,537	307,235	305,498	89,769	236,787
$25,000 under $30,000	80,715	2,199,558	80,068	2,088,286	286,736	284,502	80,714	286,170	78,172	2,131,911	77,834	2,047,290	283,076	281,959	78,171	272,806
$30,000 under $50,000	96,767	3,473,343	94,751	3,105,076	314,443	304,554	96,610	576,668	94,416	3,384,316	92,409	3,021,120	310,839	302,047	94,259	555,618
$50,000 under $100,000	17,936	1,156,235	15,517	778,985	61,173	58,301	17,780	282,951	17,028	1,095,550	15,031	759,043	59,852	57,279	16,872	260,912
$100,000 under $200,000	3,129	402,919	2,516	213,744	11,362	10,605	3,129	126,304	2,889	372,043	2,366	206,232	10,894	10,233	2,889	114,076
$200,000 under $500,000	594	151,195	528	72,107	1,887	1,771	594	60,580	511	129,336	468	67,428	1,715	1,614	511	50,811
$500,000 under $1,000,000	66	42,178	57	12,749	231	207	66	20,139	**69	**52,885	**60	**14,067	**251	**221	**69	**24,455
$1,000,000 or more	12	19,479	11	3,022	39	31	12	8,717	**	**	**	**	**	**	**	**
South Dakota																
Total	**277,999**	**3,732,619**	**220,127**	**2,675,731**	**722,082**	**665,905**	**182,705**	**507,494**	**148,579**	**2,696,078**	**116,741**	**1,959,672**	**529,883**	**492,008**	**107,235**	**384,214**
Under $5,000	75,945	4,593	56,172	139,755	142,019	123,108	10,639	1,279	21,798	—110,842	11,491	33,027	78,791	64,408	25	380
$5,000 under $10,000	59,245	436,401	47,366	331,553	144,494	131,843	36,695	19,113	22,317	167,883	16,812	114,525	70,219	63,112	9,650	3,115
$10,000 under $15,000	43,108	538,075	34,624	385,260	108,250	99,941	39,225	46,626	21,939	274,880	17,779	189,850	77,321	72,435	18,588	15,650
$15,000 under $20,000	32,649	566,923	26,187	366,305	101,115	94,284	30,189	57,524	22,840	400,169	18,779	254,637	87,722	83,195	20,382	30,719
$20,000 under $25,000	25,182	563,882	21,554	423,409	80,743	77,871	24,510	65,797	22,312	502,731	19,800	386,285	76,804	74,907	21,640	55,327
$25,000 under $30,000	15,628	425,337	12,328	311,485	55,257	52,104	15,254	57,935	13,145	359,871	11,262	291,515	51,708	49,480	12,771	45,289
$30,000 under $50,000	20,822	766,405	17,856	515,348	70,505	68,723	20,787	132,210	19,294	708,722	17,037	495,151	68,563	67,111	19,259	118,880
$50,000 under $100,000	4,512	294,131	3,332	134,614	16,209	14,826	4,510	76,174	4,096	268,271	3,124	131,306	15,381	14,251	4,094	68,186
$100,000 under $200,000	788	97,065	602	48,808	3,058	2,817	776	32,728	729	90,520	559	46,177	2,967	2,742	717	30,302
$200,000 under $500,000	106	28,537	96	16,366	388	347	106	13,402	99	26,785	90	15,143	371	333	99	12,607
$500,000 under $1,000,000	**14	**11,270	**10	**2,829	**44	**41	**14	**4,707	**10	**7,089	**8	**2,057	**36	**34	**10	**3,759
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Tennessee																
Total	**1,761,757**	**26,596,829**	**1,607,872**	**23,029,680**	**4,465,037**	**4,280,116**	**1,308,075**	**3,892,150**	**911,924**	**19,768,538**	**833,377**	**17,191,951**	**3,137,225**	**3,023,665**	**765,653**	**3,066,331**
Under $5,000	404,818	797,675	355,981	940,174	678,022	641,712	78,910	10,461	66,739	31,389	44,942	193,426	230,686	209,817	24	583
$5,000 under $10,000	396,364	2,937,606	352,906	2,533,678	947,316	894,662	278,182	135,093	142,014	1,097,322	122,442	940,755	496,019	470,834	69,813	20,339
$10,000 under $15,000	287,122	3,536,839	267,090	3,144,889	693,480	659,065	281,981	338,516	136,234	1,699,423	129,037	1,545,024	443,740	427,785	131,561	118,043
$15,000 under $20,000	211,627	3,701,926	195,395	3,267,057	604,803	587,286	208,078	431,073	146,808	2,590,517	136,122	2,278,352	505,984	492,619	145,028	257,363
$20,000 under $25,000	152,261	3,474,421	147,227	3,214,608	454,131	444,044	151,605	488,542	124,489	2,831,491	121,224	2,648,605	398,999	390,681	123,833	367,714
$25,000 under $30,000	122,111	3,315,816	114,275	3,033,556	435,631	423,363	122,111	473,929	116,392	3,161,333	108,970	2,900,091	427,316	415,048	116,392	443,205
$30,000 under $50,000	150,124	5,518,579	143,745	4,920,778	519,851	505,250	149,915	969,026	145,372	5,339,644	141,116	4,833,455	509,378	497,407	145,163	926,367
$50,000 under $100,000	29,550	1,905,968	25,072	1,286,139	102,949	98,077	**37,293	**1,045,510	26,819	1,734,650	23,779	1,196,726	97,920	94,022	**33,839	**932,716
$100,000 under $200,000	6,176	840,399	4,836	470,670	23,198	21,658	**	**	5,553	756,069	4,456	446,050	21,758	20,639	**	**
$200,000 under $500,000	1,433	415,094	1,199	181,897	5,092	4,515	**	**	1,355	393,098	1,159	175,606	4,899	4,360	**	**
$500,000 under $1,000,000	127	82,630	109	28,871	427	371	**	**	112	73,052	98	27,158	401	349	**	**
$1,000,000 or more	44	69,878	37	7,362	137	113	**	**	37	60,551	32	6,703	125	104	**	**

Footnote(s) at end of table.

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
Total	**5,844,966**	**103,953,686**	**5,329,085**	**87,617,672**	**14,643,324**	**14,031,520**	**4,598,229**	**17,914,779**	**2,940,414**	**75,765,154**	**2,656,574**	**63,393,546**	**10,487,424**	**10,028,642**	**2,575,167**	**13,624,614**
Under $5,000	1,215,446	1,842,305	1,081,959	2,983,565	1,937,948	1,840,774	255,107	52,438	170,475	—489,183	118,181	613,038	623,702	561,385	1,234	17,511
$5,000 under $10,000	1,192,455	8,843,807	1,080,889	7,855,272	2,512,524	2,351,307	939,088	505,700	350,479	2,679,563	294,523	2,209,356	1,240,387	1,123,303	183,722	43,230
$10,000 under $15,000	873,735	10,844,564	788,539	9,500,592	2,181,991	2,062,850	853,370	1,038,343	410,133	5,158,037	366,123	4,375,144	1,463,236	1,375,287	391,858	338,320
$15,000 under $20,000	677,565	11,711,362	636,526	10,740,859	1,903,551	1,843,098	672,590	1,378,024	425,830	7,382,914	400,947	6,703,265	1,532,662	1,479,982	420,906	710,983
$20,000 under $25,000	563,519	12,647,416	521,398	11,264,076	1,734,558	1,678,082	561,872	1,725,861	408,604	9,204,322	379,999	8,213,045	1,489,958	1,447,936	406,957	1,094,083
$25,000 under $30,000	401,698	10,994,020	381,536	10,195,519	1,251,125	1,223,940	399,604	1,679,459	332,430	9,106,618	319,258	8,527,606	1,141,973	1,121,348	331,927	1,305,481
$30,000 under $50,000	697,578	26,066,978	656,396	22,942,085	2,360,723	2,308,850	694,399	4,612,792	641,591	24,033,246	607,017	21,348,108	2,273,273	2,228,320	638,437	4,116,162
$50,000 under $100,000	176,818	11,412,833	147,603	7,849,874	600,339	575,251	176,123	2,903,601	160,152	10,334,005	138,962	7,372,936	571,169	550,963	159,457	2,569,554
$100,000 under $200,000	34,803	4,598,519	25,860	2,541,626	122,014	112,829	34,736	1,656,695	30,732	4,070,366	23,717	2,396,230	114,981	107,353	30,688	1,431,997
$200,000 under $500,000	9,282	2,637,728	6,985	1,219,872	31,803	28,772	9,276	1,139,512	8,308	2,359,736	6,590	1,151,072	30,046	27,504	**9,981	**1,997,293
$500,000 under $1,000,000	1,454	981,813	985	283,312	4,755	4,097	**2,064	**1,222,352	1,192	805,027	896	262,691	4,280	3,762	**	**
$1,000,000 or more	613	1,372,343	409	241,020	1,993	1,670	**	**	488	1,120,503	361	221,054	1,757	1,499	**	**
Utah																
Total	**539,149**	**8,749,569**	**493,341**	**7,521,385**	**1,484,656**	**1,420,023**	**405,726**	**1,109,253**	**293,412**	**6,884,179**	**262,750**	**5,869,546**	**1,171,942**	**1,122,584**	**255,165**	**894,722**
Under $5,000	137,437	253,818	127,643	351,710	199,965	186,925	31,266	4,637	14,909	—42,181	10,524	60,879	59,900	52,093	119	830
$5,000 under $10,000	81,564	602,484	69,719	498,432	187,512	165,714	62,849	28,300	33,126	262,125	26,278	199,581	118,816	103,314	17,493	5,119
$10,000 under $15,000	76,738	930,416	71,443	830,397	182,299	174,459	71,808	83,489	34,627	428,821	30,080	353,483	127,046	119,642	29,876	23,458
$15,000 under $20,000	67,568	1,190,687	60,509	1,036,160	224,857	215,339	65,811	117,565	48,538	859,600	43,021	741,423	198,037	189,907	46,846	69,291
$20,000 under $25,000	58,996	1,314,017	53,250	1,149,930	223,779	217,256	58,214	135,506	50,476	1,125,119	46,080	994,687	210,337	204,640	50,129	106,891
$25,000 under $30,000	44,865	1,225,958	43,779	1,143,447	180,449	178,499	44,433	146,159	42,725	1,166,782	42,031	1,093,214	177,526	175,968	42,293	134,676
$30,000 under $50,000	59,579	2,185,764	56,245	1,875,847	235,789	233,607	58,990	321,786	57,098	2,092,943	54,400	1,809,576	231,134	229,461	56,542	304,732
$50,000 under $100,000	10,296	671,546	8,948	455,273	41,283	40,106	10,263	143,003	9,976	649,740	8,629	442,746	40,740	39,652	9,944	136,089
$100,000 under $200,000	1,700	226,367	1,476	128,373	7,199	6,776	1,686	66,888	1,568	210,305	1,400	124,821	6,954	6,620	1,554	60,170
$200,000 under $500,000	344	96,200	280	38,425	1,304	1,167	344	38,307	321	89,763	266	36,257	1,260	1,131	321	35,325
$500,000 under $1,000,000	46	30,302	38	10,115	162	138	46	11,882	35	22,934	31	9,715	140	122	35	8,500
$1,000,000 or more	16	22,009	11	3,279	58	37	16	11,730	13	18,228	10	3,165	52	34	13	9,641
Vermont																
Total	**210,066**	**3,041,963**	**187,263**	**2,464,054**	**483,216**	**456,766**	**166,285**	**410,576**	**102,959**	**2,185,422**	**92,881**	**1,780,372**	**350,049**	**331,933**	**88,946**	**310,366**
Under $5,000	49,715	119,436	42,287	115,425	67,562	62,257	16,713	2,289	4,834	—1,379	2,698	9,178	18,185	15,927	*56	*31
$5,000 under $10,000	48,138	348,400	40,930	276,931	89,654	80,574	38,943	21,133	14,644	104,799	11,505	66,187	46,725	41,143	6,991	1,608
$10,000 under $15,000	34,725	436,100	32,012	377,789	87,799	83,389	33,870	40,131	18,980	242,525	17,729	207,645	65,178	61,943	18,125	16,621
$15,000 under $20,000	25,829	444,542	24,276	381,008	69,295	67,408	25,429	52,181	18,093	312,376	16,838	264,059	59,970	58,157	17,693	31,015
$20,000 under $25,000	18,664	419,884	17,318	364,412	57,199	54,977	18,529	54,036	16,258	365,948	15,539	324,095	54,088	52,031	16,125	45,187
$25,000 under $30,000	12,277	335,533	11,780	288,373	41,074	40,447	12,233	48,609	10,824	295,807	10,536	266,776	37,708	37,246	10,780	41,840
$30,000 under $50,000	16,611	616,693	15,389	491,276	56,143	54,154	16,464	107,065	15,663	579,998	15,033	483,951	54,420	52,470	15,516	99,597
$50,000 under $100,000	3,553	232,421	2,853	133,217	12,599	11,841	3,550	54,246	3,185	209,418	2,632	126,566	12,017	11,406	3,182	48,398
$100,000 under $200,000	467	60,463	360	29,210	1,601	1,483	467	19,531	402	51,986	319	25,881	1,488	1,388	402	16,595
$200,000 under $500,000	75	20,747	48	4,842	254	206	75	7,973	68	19,129	46	4,698	239	196	68	7,482
$500,000 under $1,000,000	**12	**7,744	**10	**1,570	**36	**30	**12	**3,381	8	4,815	6	1,338	31	26	8	1,992
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Virginia																
Total	**2,227,154**	**38,794,066**	**2,032,075**	**33,255,994**	**5,196,107**	**4,972,967**	**1,773,039**	**5,941,511**	**1,081,304**	**27,505,364**	**986,480**	**23,717,096**	**3,634,700**	**3,484,139**	**954,740**	**4,360,223**
Under $5,000	431,321	935,864	380,386	947,863	606,895	574,002	84,586	12,308	43,805	23,918	25,955	98,596	137,790	115,509	63	1,874
$5,000 under $10,000	473,650	3,533,723	412,119	3,048,028	996,244	898,299	371,225	201,397	152,262	1,159,037	123,854	974,704	525,923	460,076	74,372	19,978
$10,000 under $15,000	333,253	4,112,988	303,005	3,613,621	667,446	644,268	332,849	431,921	117,699	1,499,585	102,331	1,253,580	375,419	364,564	117,317	105,556
$15,000 under $20,000	263,604	4,609,122	246,159	4,092,712	657,760	634,978	261,200	546,735	157,768	2,784,409	149,222	2,494,792	506,826	490,421	155,364	269,154
$20,000 under $25,000	203,438	4,552,676	193,701	4,053,319	598,508	588,162	203,010	574,248	157,448	3,527,683	150,438	3,161,503	525,815	521,191	157,020	403,813
$25,000 under $30,000	163,750	4,520,935	159,072	4,253,135	483,492	479,273	163,750	655,863	130,378	3,602,327	128,416	3,455,813	429,727	425,508	130,378	486,597
$30,000 under $50,000	272,914	10,015,543	261,662	8,890,011	899,443	881,623	271,199	1,719,015	241,858	8,873,912	233,028	8,081,412	855,945	841,085	240,143	1,448,866
$50,000 under $100,000	74,951	4,733,508	67,467	3,539,489	249,274	238,423	74,951	1,126,679	70,867	4,477,537	65,238	3,425,779	241,954	233,248	70,867	1,053,180
$100,000 under $200,000	8,448	1,094,560	7,055	604,086	30,702	28,472	8,447	375,111	7,654	995,060	6,648	566,708	29,414	27,357	**9,028	**480,637
$200,000 under $500,000	1,598	452,939	1,287	176,767	5,619	4,868	**1,764	**235,282	1,377	374,299	1,201	169,300	5,241	4,635	**	**
$500,000 under $1,000,000	169	111,391	119	26,545	533	442	**	**	140	91,226	109	25,312	482	407	140	40,925
$1,000,000 or more	58	120,817	43	10,417	191	157	58	62,953	48	96,371	40	9,596	164	138	48	49,644

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
Total	**1,789,302**	**32,732,130**	**1,570,171**	**26,845,321**	**4,124,643**	**3,862,455**	**1,463,511**	**5,410,251**	**845,947**	**22,911,236**	**729,992**	**18,616,957**	**2,861,863**	**2,668,827**	**765,000**	**3,942,931**
Under $5,000	370,064	719,071	327,352	887,712	553,203	524,262	93,639	11,895	46,686	—36,312	34,181	165,909	156,629	142,851	74	1,057
$5,000 under $10,000	307,841	2,244,793	257,374	1,791,997	554,017	492,415	265,220	144,166	69,715	534,066	54,236	391,228	258,273	221,668	40,878	9,004
$10,000 under $15,000	237,306	2,943,511	188,522	2,257,175	484,563	424,837	234,851	304,579	74,941	917,423	46,624	521,295	249,393	204,638	72,947	58,782
$15,000 under $20,000	213,482	3,734,771	189,196	3,133,883	517,866	474,811	211,688	458,744	116,528	2,042,620	96,325	1,548,111	380,907	346,398	115,520	198,757
$20,000 under $25,000	197,371	4,427,802	180,326	3,830,842	549,882	526,773	197,371	612,077	128,011	2,848,993	114,721	2,395,923	433,646	412,161	128,011	329,184
$25,000 under $30,000	135,173	3,721,712	126,296	3,315,003	414,349	405,768	135,173	557,049	116,326	3,201,280	109,977	2,909,060	388,100	379,971	116,326	450,336
$30,000 under $50,000	263,590	9,791,541	245,802	8,309,544	819,264	791,502	261,554	1,781,250	234,468	8,683,670	221,983	7,529,410	774,643	748,105	232,432	1,513,968
$50,000 under $100,000	54,984	3,486,287	47,454	2,455,201	197,580	190,157	54,528	891,526	50,563	3,213,257	44,784	2,342,073	188,169	182,750	50,107	800,443
$100,000 under $200,000	7,926	1,067,807	6,525	619,532	28,751	27,454	7,925	382,141	7,318	981,949	5,966	588,879	27,320	26,104	7,317	345,545
$200,000 under $500,000	1,372	397,434	1,156	198,844	4,569	3,963	1,369	165,911	1,228	353,705	1,044	181,803	4,237	3,708	1,225	147,325
$500,000 under $1,000,000	138	92,332	118	27,955	429	366	138	46,890	116	77,700	106	25,851	392	338	116	39,538
$1,000,000 or more	55	105,068	50	17,634	170	147	55	54,021	47	92,885	45	17,415	154	135	47	48,992
West Virginia																
Total	**674,367**	**10,895,660**	**614,963**	**9,470,507**	**1,670,845**	**1,603,195**	**523,375**	**1,667,520**	**373,462**	**8,253,511**	**340,144**	**7,148,715**	**1,264,949**	**1,218,687**	**322,240**	**1,302,582**
Under $5,000	141,915	312,533	124,300	303,277	231,495	220,597	20,425	2,304	24,753	60,311	19,075	91,456	76,460	71,827	*344	*558
$5,000 under $10,000	136,595	1,035,557	118,366	866,769	263,673	242,135	108,757	65,819	43,606	325,170	35,247	247,928	150,344	138,651	18,453	4,756
$10,000 under $15,000	98,526	1,209,898	88,734	1,048,308	258,780	245,832	97,242	110,052	57,543	705,546	49,393	568,520	196,989	185,398	56,259	47,703
$15,000 under $20,000	81,249	1,422,267	74,600	1,254,962	232,711	220,837	81,205	164,010	59,830	1,054,765	54,319	911,740	201,283	190,435	59,786	108,744
$20,000 under $25,000	78,151	1,759,542	76,379	1,683,174	244,113	243,241	77,950	248,344	61,634	1,390,738	59,862	1,322,667	217,800	217,639	61,433	179,408
$25,000 under $30,000	54,523	1,492,004	53,161	1,425,808	171,538	170,394	54,523	233,919	49,271	1,346,503	48,182	1,283,872	165,463	164,431	49,271	202,229
$30,000 under $50,000	70,018	2,523,122	67,990	2,241,428	223,349	218,044	69,891	479,746	64,601	2,331,348	63,237	2,111,071	213,402	209,753	64,474	431,089
$50,000 under $100,000	10,946	703,226	9,366	443,277	36,342	34,030	10,938	186,638	9,991	636,722	8,859	417,845	34,778	32,766	9,987	166,227
$100,000 under $200,000	1,959	265,299	1,634	138,997	7,084	6,442	1,959	97,644	1,778	242,183	1,556	131,603	6,745	6,209	1,778	88,274
$200,000 under $500,000	439	121,418	394	56,469	1,616	1,521	439	52,741	418	115,443	382	54,459	1,563	1,472	418	50,039
$500,000 under $1,000,000	36	25,252	29	5,146	114	97	36	12,264	27	19,238	22	4,666	92	81	27	9,517
$1,000,000 or more	10	25,543	10	2,890	30	25	10	14,039	10	25,543	10	2,890	30	25	10	14,039
Wisconsin																
Total	**1,968,908**	**32,756,618**	**1,766,114**	**27,620,072**	**4,882,054**	**4,625,311**	**1,527,018**	**4,644,436**	**994,903**	**24,228,273**	**909,151**	**20,471,252**	**3,640,084**	**3,452,367**	**868,433**	**3,539,234**
Under $5,000	429,737	820,064	371,061	876,762	620,847	561,611	83,032	8,999	54,069	—18,559	41,521	139,189	191,533	152,769	*34	*43
$5,000 under $10,000	360,950	2,709,346	303,978	2,146,488	688,599	615,398	284,664	165,977	95,846	726,552	76,269	469,656	333,883	289,239	40,189	10,344
$10,000 under $15,000	279,594	3,465,474	246,149	2,918,703	599,220	565,523	268,373	352,685	102,879	1,291,324	83,693	968,598	374,477	349,015	93,779	76,199
$15,000 under $20,000	245,577	4,324,707	226,127	3,698,620	691,211	653,040	242,472	508,864	156,579	2,789,756	146,400	2,355,078	557,880	525,929	153,474	267,838
$20,000 under $25,000	229,268	5,157,002	220,051	4,567,230	804,253	794,696	225,144	618,470	200,105	4,508,383	192,713	3,993,422	769,647	761,905	195,981	499,680
$25,000 under $30,000	146,637	3,965,969	140,894	3,480,886	493,147	473,066	146,197	545,273	127,728	3,451,000	125,409	3,093,812	457,782	437,701	127,288	452,527
$30,000 under $50,000	231,199	8,447,844	216,728	7,310,881	809,407	793,867	231,190	1,404,968	215,121	7,861,654	204,150	6,941,974	785,884	773,011	215,112	1,269,126
$50,000 under $100,000	37,169	2,434,547	33,230	1,786,063	140,701	135,646	37,169	557,508	34,140	2,259,221	31,226	1,693,988	134,887	130,735	34,140	508,010
$100,000 under $200,000	7,229	929,465	6,583	598,389	28,922	27,147	7,229	292,550	6,998	900,130	6,506	591,073	28,546	26,870	6,998	282,252
$200,000 under $500,000	1,391	370,651	1,182	197,042	5,216	4,860	1,391	134,789	1,306	350,024	1,145	188,104	5,083	4,775	1,306	128,283
$500,000 under $1,000,000	126	82,644	108	31,344	442	385	126	34,047	109	72,266	98	29,058	404	354	109	29,404
$1,000,000 or more	31	48,906	23	7,665	89	72	31	20,306	23	36,522	21	7,300	78	64	23	15,527
Wyoming																
Total	**210,414**	**3,949,099**	**190,311**	**3,273,409**	**518,055**	**497,866**	**166,703**	**678,650**	**111,205**	**2,965,884**	**100,438**	**2,446,613**	**391,937**	**378,350**	**97,238**	**522,850**
Under $5,000	49,968	65,738	45,107	137,127	68,656	65,919	15,765	2,425	5,959	—41,089	4,523	28,806	16,219	15,648	58	432
$5,000 under $10,000	26,537	192,958	20,937	140,698	61,971	56,510	19,762	11,035	8,476	60,910	6,128	37,163	39,727	36,485	2,802	707
$10,000 under $15,000	26,885	330,874	25,011	294,268	60,313	57,405	25,353	31,025	13,190	162,507	12,034	141,336	42,180	39,904	11,953	10,287
$15,000 under $20,000	24,438	428,258	22,071	365,830	57,052	54,893	23,702	52,085	12,721	225,891	11,004	183,804	41,151	39,565	12,026	21,848
$20,000 under $25,000	21,617	486,942	20,430	454,798	66,738	65,269	21,612	64,598	17,374	391,860	16,187	359,267	59,303	57,834	17,369	47,614
$25,000 under $30,000	20,844	575,444	20,084	523,939	67,206	65,942	20,553	87,010	16,770	465,199	16,387	427,261	62,337	61,409	16,479	63,515
$30,000 under $50,000	32,650	1,208,334	30,786	1,059,639	111,454	108,503	32,526	212,640	30,059	1,119,264	28,630	985,542	107,846	105,219	29,938	194,089
$50,000 under $100,000	6,110	395,392	4,932	222,364	20,172	19,296	6,068	104,162	5,476	352,982	4,677	214,100	19,034	18,436	5,434	88,860
$100,000 under $200,000	1,038	137,263	727	49,530	3,432	3,185	1,035	51,129	904	119,165	664	45,765	3,169	2,978	903	43,211
$200,000 under $500,000	265	73,507	186	19,001	851	760	265	34,708	222	61,319	167	17,504	777	702	222	28,447
$500,000 under $1,000,000	47	29,669	28	4,405	154	136	47	14,763	**54	**47,876	**37	**6,067	**194	**170	**54	**23,840
$1,000,000 or more	15	24,721	12	1,811	56	48	15	13,071	**	**	**	**	**	**	**	**

Footnote(s) at end of table

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Puerto Rico																
Total	**43,374**	**488,280**	**35,239**	**415,136**	**172,249**	**164,188**	**17,023**	**15,369**	**29,938**	**415,429**	**21,806**	**334,433**	**136,776**	**128,718**	**11,882**	**13,060**
Under $5,000	*10,437	*25,942	*10,436	*37,868	*20,874	*20,874	*2,140	*54	*2,011	*4,752	*2,010	*6,237	*4,022	*4,022	—	—
$5,000 under $10,000	16,407	124,878	*8,375	*58,747	66,873	58,841	*4,227	*1,192	*12,180	*92,604	*4,148	*26,939	*50,596	*42,564	*2,008	*36
$10,000 under $15,000	*5,882	*75,801	*5,882	*75,801	*38,233	*38,233	*5,882	*444	*5,882	*75,801	*5,882	*75,801	*38,233	*38,233	*5,882	*444
$15,000 under $20,000	*3,840	*61,965	*3,840	*62,579	*17,783	*17,783	*1,419	*1,474	*3,840	*61,965	*3,840	*62,579	*17,783	*17,783	*1,419	*1,474
$20,000 under $25,000	*3,861	*84,202	*3,861	*82,512	*15,444	*15,444	*1,545	*664	*3,089	*66,218	*3,089	*66,030	*13,128	*13,128	*773	*252
$25,000 under $30,000	*773	*19,381	*773	*18,131	*2,319	*2,319	*773	*2,936	*773	*19,381	*773	*18,131	*2,319	*2,319	*773	*2,936
$30,000 under $50,000	*1,778	*61,204	*1,778	*61,400	*9,235	*9,235	*642	*844	*1,777	*61,172	*1,777	*61,362	*9,234	*9,234	*641	*841
$50,000 under $100,000	*328	*23,355	*254	*13,855	*1,194	*1,193	*327	*3,664	*327	*23,304	*254	*13,855	*1,192	*1,192	*327	*3,664
$100,000 under $200,000	*59	*8,073	*33	*1,592	*264	*240	*59	*2,628	**59	**10,231	**33	**3,500	**269	**243	**59	**3,413
$200,000 under $500,000	**9	**3,478	**7	**2,651	**30	**26	**9	**1,468	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[1]																
Total	**243,244**	**6,716,822**	**205,145**	**6,997,842**	**591,429**	**567,135**	**147,769**	**952,662**	**120,627**	**4,949,236**	**108,872**	**5,144,445**	**415,386**	**400,641**	**84,886**	**687,709**
Under $5,000	59,265	54,439	38,748	277,503	97,238	95,953	*8,743	*1,661	11,547	6,122	8,360	104,501	32,850	31,565	**	**
$5,000 under $10,000	40,177	311,863	35,422	349,254	98,900	90,370	28,999	10,617	15,764	129,488	14,957	93,089	57,019	53,877	**12,404	**3,005
$10,000 under $15,000	21,022	262,420	18,224	302,824	34,004	31,206	12,702	15,945	6,728	79,912	6,728	143,642	16,910	16,908	*5,649	*5,376
$15,000 under $20,000	16,118	287,894	13,624	300,017	37,230	36,485	12,441	23,174	6,403	120,106	*4,464	*114,284	19,460	19,460	*4,026	*7,479
$20,000 under $25,000	20,126	451,977	19,380	436,597	50,555	50,554	12,198	34,862	11,860	265,582	11,860	246,690	42,289	42,288	*4,678	*6,937
$25,000 under $30,000	7,099	195,812	*3,972	*138,587	23,449	18,053	*5,546	*13,637	*5,832	*161,056	*2,705	*95,768	*22,182	*16,786	*4,913	*11,846
$30,000 under $50,000	41,845	1,601,324	39,780	1,713,600	118,770	115,101	33,181	201,695	29,551	1,141,723	28,120	1,251,007	101,640	98,144	23,015	126,530
$50,000 under $100,000	28,440	1,974,722	27,505	2,155,467	100,103	98,925	25,288	325,707	25,152	1,725,028	24,426	1,922,395	94,804	93,972	22,727	277,652
$100,000 under $200,000	7,626	1,043,044	7,163	994,412	26,124	25,659	7,212	182,415	6,443	886,450	6,015	865,219	23,458	23,064	6,186	152,391
$200,000 under $500,000	1,375	375,135	1,207	281,145	4,584	4,397	1,313	73,191	1,229	337,674	1,130	265,649	4,373	4,212	1,173	63,146
$500,000 under $1,000,000	125	83,121	102	40,911	390	362	**146	**69,757	97	64,484	90	36,533	334	310	**115	**33,349
$1,000,000 or more	26	75,070	18	7,524	82	70	**	**	21	31,610	17	5,670	67	55	**	**

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
[1]Returns filed by U.S. citizens living in the U.S. possessions or abroad
NOTE: Detail may not add to total because of rounding

Section 4

Explanation of Terms*

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1980. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1980 Forms and Instructions, provides further information about many of the items in this report. The terms used in section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional First-Year Depreciation

See "Partnership Net Profit or Loss."

Additional Tax for Tax Preferences

The sum of "Minimum tax" and "Alternative minimum tax." Both terms are explained below.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) ordinary and necessary expenses of operating a trade or business,
(2) employee business and moving expenses,
(3) expense deductions attributable to rents and royalties,
(4) expenses of outside salespersons attributable to earning a salary, commission, or other compensation,
(5) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
(6) exclusion of allowable "disability income" if the disability income was included in gross salary,
(7) deductible losses from sales of capital assets and other property,
(8) excludable portion of the excess of net long-term capital gain over net short-term capital loss,
(9) excludable portion of qualified dividends (up to $100 per taxpayer),
(10) excludable unemployment compensation,
(11) business net operating loss deduction,
(12) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons,
(13) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,
(14) alimony payments,
(15) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election, and
(16) deductions for certain excess costs of living abroad.

A deficit occurred when the allowable deductions or losses exceeded gross income.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment.

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

(1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;
(2) paid in discharge of a legal obligation based on the marital relationship; or
(3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and any other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum and alternative minimum taxes and the advance

*Peter Sailer was responsible for the text. He was assisted by Mary Haigler.

earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1980, four graduated rates (from 0 percent to 25 percent) were applied to this sum. The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. Most tax credits could also be used to offset all or part of the alternative minimum tax. The foreign tax credit was recomputed on a new Form 1116 as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income (as was done on the original Form 1116), the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment, work incentive (WIN), and jobs credits could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

Alternative Tax Preferences

This item consisted of the itemized deductions tax preference and the capital gains tax preference. It was used in the computation of the alternative minimum tax.

The itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses, deductions for taxes, and deductions for casualty and theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains deduction was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. See also "Sales of Capital Assets" below.

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" and the remittance tendered by the taxpayer with the return ("tax paid with return").

Blindness Exemptions

See "Exemptions."

Business Energy Investment Credit (#)

This was an additional investment credit for business energy property. Property eligible for the energy investment credit had to have a useful life of 3 years or more and had to fall into one of the ten following categories: (1) alternative energy property; (2) specifically defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating equipment; (9) ocean thermal and geothermal equipment; and (10) solar and wind equipment. The credit for the first seven items was set at 10 percent of qualified investments; for the eighth item, it was 11 percent; and for the final two items, it was 15 percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in Statistics of Income--1979-1980, Sole Proprietorship Returns.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets" in this section.)

Capital Gain Distributions Reported on Schedule B

To the extent that the taxpayer received more than $400 in dividends and other distributions, he or she

was to fill in a Schedule B, Interest and Dividend Income, and show separately the capital gain distributions carried either to Schedule D or the Form 1040. See also "Capital Gain Distributions Reported on Form 1040."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Carryover from Prior Years' Deduction

See "Contributions Deduction."

Cash Contributions Deduction

See "Contributions Deduction."

Casualty and Theft Loss, Net

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded $100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. While this deduction is shown separately in this report, it is also tabulated as a part of "miscellaneous deductions."

Child Care Credit

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for babysitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the following three amounts:

(1) total qualifying expenses, as described above;

(2) earned income received while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit unless one spouse was a full time student at an educational institution during each of 5 calendar months during the tax year;

(3) $2,000 ($4,000 if the expenses incurred were for care of two or more qualifying dependents).

The child care credit was not refundable and was limited to income tax before credits minus the credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, and political contributions credit.

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property ("other than cash" contributions), to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veterans' organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private nonoperating foundations which were subject to a 20 percent limitation. However, contributions of certain capital assets which had appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 40 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1980, the statistics also include amounts carried over from 1975-1979 that were within the current year's percentage limitations.

Credit Card Interest Deduction

See "Interest Paid Deduction."

Credit for Tax on Certain Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for nonhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) specified fuels which were either used for certain purposes other than the purpose for which they were sold, or resold during the taxable year. These taxes could be applied as a credit to reduce income tax liability when the return was filed (with any amount in excess of tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least $1,000.

Credit for the Elderly

The credit for the elderly was available to all taxpayers age 65 or over (within certain income limitations) and to those taxpayers under age 65 who received a taxable pension or annuity from a public retirement system (also within certain income limitations). The credit equalled 15 percent of the taxpayer's income, the amount of which was determined under one set of rules for taxpayers age 65 or over and under another set of rules for government retirees under age 65. A government retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger credit.

Credit from Regulated Investment Companies

The taxpayer was instructed to include in gross income any amounts which were allocated to him or her as capital gain dividends, even if they were not actually received. If the investment company paid a tax on the capital gain, the taxpayer was entitled to claim a refundable credit for his or her proportionate share of the tax.

Credit on 1981 Estimated Tax

This credit was part of the overpayment of 1980 tax which taxpayers specifically requested to be credited to their estimated tax for 1981. (See also "Overpayment" in this section.)

Deduction for Expense of Living Abroad

In order to give U.S. citizens living and working abroad equitable tax treatment with those individuals working in the United States, a statutory adjustment to gross income for an employee's excess cost of living abroad was provided for by the Foreign Earned Income Act of 1978. The deduction was limited, in general, to the individual's earned income from sources outside the United States. The amount of the deduction was the sum of the following qualified amounts: (1) cost-of-living differential, (2) housing expenses, (3) schooling expenses, (4) home leave travel expenses, (5) a limited hardship area deduction, and (6) in certain instances, maintenance for a separate household.

Dependent Exemptions

See "Exemptions."

Disability Income Exclusion

The disability income exclusion was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, and who were totally and permanently disabled upon retirement. The maximum exclusion was figured at a weekly rate of $100. However, if the taxpayer's adjusted gross income, before this exclusion, exceeded $15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded $20,200 ($25,400 in the case of a married couple filing jointly, where both spouses were eligible for the exclusion).

Dividend Exclusion

A taxpayer could exclude up to $100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife received eligible dividends, each excluding up to $100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received" in this section.

Dividends and Other Distributions Received

This amount represented the sum of domestic and foreign dividends and, to the extent reported on Schedule B, capital gain distributions and nontaxable distributions.

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion" in this section.)

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

(1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first $5,000 of earned income, or $500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above $6,000. Thus, at the $10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

(1) had less than $10,000 of adjusted gross income or earned income, whichever was larger,

(2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The earned income credit was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so in order to claim a refund of the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with any employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from employee expenses includable in "miscellaneous deductions," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salespersons' expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Data shown for 1980 include the number of returns showing just net income received from all estates or trusts and the number showing just the net loss from all estates or trusts. In other words, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1980 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1979 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") could be subtracted from adjusted gross income in arriving at taxable income.

Excess Social Security Taxes Withheld

For 1980, if the total social security (FICA) tax withheld was greater than $1,587.67 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exclusion (Minimum Tax)

See "Tax Preferences Subject to Tax."

Exemptions

In the computation of taxable income, a $1,000 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who indicated being either age 65 or over or blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than $1,000 ($1,000 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home as a member of the household for the whole year.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than $1,000, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with unearned income of $1,000 or more (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was $3,300 or more, or (b) had gross income of less than $3,300, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12

months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income—that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm—was included in rent net income or loss

Additional information on farm receipts and expenditures can be found in Statistics of Income—1979-1980 Sole Proprietorship Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the credit for the elderly. The remainder could be carried back 2 years and then forward 5 years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income—1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct those penalties as an adjustment to gross income. This allowed taxpayers who used the zero bracket amount only (i.e., standard deduction) to take advantage of this reduction of income.

Form of Deduction

For purposes of this classification, returns were categorized into one of three groups: those with nonbusiness itemized deductions, those with a zero bracket amount only (known as standard deduction returns for 1976 and prior years), and those with no deductions. For a return to fall into either of the first two groups, there had to be positive adjusted gross income and in the case of the zero bracket amount only returns, adjusted gross income had to exceed the exemption amount. The reason adjusted gross income had to exceed the exemption amount was that the exemption amount was subtracted from adjusted gross income first, before the zero bracket amount; the zero bracket amount, no longer a deduction from adjusted gross income, was actually the first portion of taxable income, the amount "taxed" at the first, or zero percent, tax rate. Returns in the third group, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "breakeven" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Form 1040

See "Pensions and Annuities."

General Sales Taxes Deduction

See "Taxes Paid Deduction."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

H.R. 10 Plan

See "Self-Employed Retirement (Keogh) Plan Deduction."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method. An eligible individual could choose this computation if the "averageable income" for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

Taxpayers choosing the income averaging tax computation were not eligible for the special 50 percent rate applicable to personal service income under the maximum tax computation.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country could choose one of two methods to reduce U.S. taxable income. Both methods were related to earned income received by the taxpayer while living abroad.

The first method involved the use of an adjustment to gross income for certain expenses incurred while living abroad. The second method allowed a taxpayer who resided in a "camp" established by an employer in a "hardship" area to exclude up to $20,000 of earned income from gross income. A taxpayer who lived in a camp for the entire year could use the full exclusion amount; otherwise, the amount was determined on a prorated basis according to the number of days during the year in which the taxpayer lived in the camp.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States.

Additional information can be found in the Supplemental Report, Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Income Subject to Tax

For taxpayers using the regular or maximum tax computation methods, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backward from the tax itself.

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the credit for the elderly, investment credit, foreign tax credit, work incentive (WIN) credit, political contributions credit, jobs credit, child care credit, residential energy credit, other tax credits (as defined herein), and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

Income Tax Before Credits

This amount consisted of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current-year "tax table income" or "taxable income" based on:

(1) the regular tax, whether derived from the tax tables or tax rate schedules,
(2) the income averaging tax, or
(3) the maximum tax on personal service income.

"Taxes from special computations" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income" (or "tax table income"). (See also "Tax Generated" and "Taxes from Special Computations.")

Income Tax Withheld

Tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries, as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Tax withheld on certain gambling winnings, as reported on Form W-2G, was also included.

Individual Retirement Arrangement

For taxable years beginning after December 31, 1974, an individual who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement arrangement (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of $1,500 or 15 percent of the individual's earned income (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

The Tax Reform Act of 1976 provided for the establishment of an IRA (separate from that of the working spouse) for a nonworking spouse, effective for 1977. The total deduction from gross income in this instance was limited to the smallest of (a) $1,750, (b) 15 percent of the working spouse's earned income, or (c) twice the smaller amount contributed to either spouse's IRA (thus making it advantageous to contribute the same amount to each IRA).

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, and money-market funds. Taxpayers were also instructed to include so-called dividends on

deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit

This tax credit generally equalled 10 percent of "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding the penalty taxes on self-employed retirement, or Keogh, plans and the special income averaging tax), reduced by the foreign tax credit and the credit for the elderly. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This item is defined separately in this section.

Itemized Deductions

See "Total Itemized Deductions."

Jobs Credit

This was a tax credit granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 percent of the first $6,000 of FUTA wages (i.e, wages subject to unemployment insurance) paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such individual. The employee groups targeted for this credit were: (1) recipients of Supplemental Security Income (SSI); (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-25 who were members of economically disadvantaged families; (4) Vietnam-era veterans under age 35 who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) individuals aged 16 to 18 who were participants in a qualified cooperative education program; and (7) ex-convicts who were members of economically disadvantaged families, if hired within the later of 5 years of the date of release from prison or date of conviction.

In addition to the limit on the amount of credit for any one eligible employee, the amount of qualifying wages paid by an employer to eligible first year employees was limited to 30 percent of the aggregate FUTA wages paid to all employees during the calendar year ending in the employer's taxable year. Moreover, an employer's deduction for such wages was reduced by the amount of the credit; the credit was limited to 90 percent of the employer's income tax liability less all other nonrefundable credits; and it was not applicable with respect either to employees for whom the employer received on-the-job training payments or for whom the WIN credit was claimed.

Joint Returns of Husbands and Wives

These were returns of married taxpayers claiming the joint return filing status. The income of each spouse had to be reported on this return.

Marital Status

The five marital status classifications were:
(1) joint returns of husbands and wives,
(2) separate returns of husbands and wives,
(3) returns of heads of households,
(4) returns of surviving spouses, and
(5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

Maximum Tax on Personal Service Income

"Tax generated" was usually computed by applying to taxable income graduated tax rates ranging from 0 to 70 percent. However, taxpayers with large amounts of "personal service income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "personal service" and "other" taxable income. The graduated regular rates up to 50 percent were applied to personal service taxable income; the 50 percent limitation was applied to amounts which would have been subject to rates higher than 50 percent. Other taxable income was taxed at regular rates higher than 50 percent.

"Personal service income" was gross income from salaries, wages, professional fees, and other compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. Beginning with 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included. "Personal service net income" was personal service income as here defined less allocable deductions and expenses.

Personal service net income was used to determine "personal service taxable income." Taxable income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences" in this section). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences. The part of taxable income which was not personal service taxable income was "other taxable income."

Tax generated was the sum of tax on personal service taxable income, computed as described in the

first paragraph, plus the tax on "other taxable income." The tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging.

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had $1,000 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the amount which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over $150 was subject to the 3 percent limitation.

Minimum Tax

This was a 15 percent tax imposed on "tax preferences subject to tax." This tax could be reduced by:

(1) 15 percent of any 1980 net operating loss which the taxpayer could carry to a future year (this amount to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

Miscellaneous Deductions

Included under this heading in the statistics were all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form, plus personal casualty and theft losses.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premiums; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

Casualty and theft losses, while shown as a separate category on the return form, were included as "miscellaneous deductions" for the statistics. (See also "Casualty and Theft Loss, Net" in this section.)

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income."

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunting. To qualify for this deduction the distance between the taxpayer's new principal place of residence and her or his former place of residence had to exceed 35 miles.

Deductible expenses included those incurred from moving household goods and personal effects, and meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a $3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the househunting trip and temporary quarters component of the $3,000 deduction could not exceed $1,500.

Nontaxable Distributions

To the extent that a distribution from a corporation represented a refund of the taxpayer's capital, it was nontaxable. However, if the total of such distributions and other dividends exceeded $400, they were to be shown for information purposes on Schedule B.

Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included, in general, only those statutory credits which were used to offset income tax and could not be identified as an elderly, child care, investment, work incentive (WIN), foreign tax, jobs, political contributions, or residential energy credit. Other tax credits, to the extent that they were in excess of total tax and were refundable, were tabulated as part of "other taxpayments."

Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax and were refundable, were also included in other taxpayments.

Other Than Cash Contributions Deduction

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had an "earned income credit, refundable portion." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subse-

quent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1981 Estimated Tax" and "Refund" in this section.)

Overpayment of Windfall Profit Tax (#)

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return. (See also "Changes in Law" in section 1 of this report.)

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Beginning with 1976, an "at risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short-term and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss. One of these deductions, additional first-year depreciation, was tabulated separately in this report. Additional first-year depreciation was 20 percent of the cost (or portion of the cost) of tangible personal property which was allowed to the taxpayer for the first tax year in which a depreciation deduction was allowable. The cost of each piece of property for which additional first-year depreciation was allowed was limited to $10,000 ($20,000 on a joint return).

Data shown for 1980 include the total number of returns showing any net income received from all partnerships and the total number showing any net loss from all partnerships. In other words, if a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all partnerships; i.e, the net amount, on a return-by-return basis.

Additional information for partnerships can be found in Statistics of Income--1980 Partnership Returns.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a 2-month extension of time to file the Form 1040. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any overpayment of tax.

Payments to an Individual Retirement Arrangement

See "Individual Retirement Arrangement."

Penalty Taxes on Individual Retirement Arrangements

A taxpayer could start withdrawing funds from an arrangement after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (15 percent of earned income; $1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. (See also "Individual Retirement Arrangement" in this section.)

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 17, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to $5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover the

employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

Personal Property Taxes Deduction

See "Taxes Paid Deduction."

Real Estate Taxes Deduction

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment" in this section.)

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Residential Energy Credit (#)

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided by the Energy Tax Act of 1978. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. A maximum amount was specified for each part of the credit, although a minimum $10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the minimum tax for the current year. Amounts of credit which could not be used to offset any tax in 1979 are shown as "residential energy credit carryover from 1979" in the tabulations.

The credit for energy conservation property was 15 percent of the first $2,000 of expenditures, including original installation costs, with a maximum credit of $300 per residence over the entire period the credit is to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for a least 3 years. Energy conservation property consisted of insulation, storm windows and doors, caulking and weather-stripping, and certain other items (such as an automatic energy-saving setback thermostat, furnace replacement burner, or a meter displaying the cost of energy usage). The maximum energy conservation expenditures allowable in computing the energy credit were $2,000. However, in computing the 1980 credit, a taxpayer who had claimed a credit for Tax Year 1978 or 1979 had to further reduce the $2,000 by his or her 1978 and 1979 energy conservation expenditures on the same residence. The result of limiting expenditures for 1980 to $2,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year energy conservation expenditures."

The credit for renewable energy source property was 40 percent of the first $10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of $4,000 per residence over the entire period the credit is to be in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least 5 years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

The maximum renewable energy source expenditures allowable in computing the energy credits were $10,000. However, in computing the 1980 credit, a taxpayer who had claimed a credit for Tax Year 1978 or 1979 had to further reduce the $10,000 by his or her 1978 and 1979 renewable energy source expenditures on the same residence. The result of limiting expenditures for 1980 to $10,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year renewable energy source expenditures."

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trademarks; formulas; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded under special provisions of the law.

Sales of Capital Assets, Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business) and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to be short-term. For 1977, the holding period was 9 months or less while for 1976 and earlier years it was 6 months or less. Short-term gains from current-year sales were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss--Gains and losses from sales or exchanges of capital assets held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

(1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,

(2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts, and

(3) long-term capital loss carryover from prior years.

Short-term capital loss carryover--This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 15 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) taxable income (computed without regard to capital loss or personal exemptions) or (b) $3,000 ($1,500 for married persons filing separately).

Amounts of capital losses in excess of limitations (a) or (b), whichever was applicable, could be carried over to subsequent tax years, as described above.

Sales of Property Other Than Capital Assets, Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

Self-Employed Retirement (Keogh) Plan Deduction

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income," defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The maximum amount of the annual contribution to the plan and of the deduction was the lesser of 15 percent of earned income or $7,500.

Self-Employment Income

See "Earned Income Credit."

Self-Employment Tax (#)

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least $400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1980 was $25,900, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $2,097.90, based on the 8.1 percent rate in effect for that year. For 1979, the rate was also 8.1 percent, but the maximum amount of earnings subject to the tax was $22,900 and the maximum tax was $1,854.90.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for more than 6 but less than 12 months of the year.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Data shown for 1980 include the number of returns showing just net income received from all Small Business Corporations and the number showing just the net loss from all Small Business Corporations. In other words, if a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Information on Small Business Corporations can be found in Statistics of Income--1980 Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

States

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported by the taxpayer on the return. (See also "State Data" in Section 1, Introduction and Changes in Law.)

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, and deduction for expense of living abroad. Each of these is described under a separate heading in this section.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Tax credits consisted of:
(1) credit for the elderly,
(2) investment credit,
(3) foreign tax credit,
(4) political contributions credit,
(5) work incentive (WIN) credit,
(6) jobs credit,
(7) residential energy credit, and
(8) "other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included under this classification.

Each of the above is described under a separate heading in this section.

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the total "taxpayments."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax Generated

This amount was the tax on "taxable income" or "tax table income." On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

Tax Paid with Return

This was the amount of tax tendered by the taxpayer with the return in the event that the taxpayer's "total tax liability" exceeded "total taxpayments." (See also "Tax Due at Time of Filing" and "Balance Due After Remittance" in this section.)

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to the "minimum tax":

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; and (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a straight-line depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, or regulated investment companies.

Tax Preferences Subject to Tax

This item was the base for computing the "minimum tax" (described elsewhere in this section). It was the result of subtracting total exclusions from recomputed tax preference income—concepts explained below.

Recomputed tax preference income, on most returns, equalled total tax preferences (see "Tax Preferences," above). However, under section 58(h) of the

Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit from their total tax preferences.

Exclusions from total tax preferences took one of two forms. The standard exclusion equalled a flat $10,000 ($5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prior-year investment or work incentive credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans. The taxpayer could take whichever exclusion was more beneficial.

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (i.e., maximum tax or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions.

Tax Table Income

This was a new income concept introduced by the Tax Reduction and Simplification Act of 1977. On returns with a "zero bracket amount only," this amount equalled adjusted gross income. On returns with itemized deductions, this amount equalled adjusted gross income minus "excess itemized deductions" or adjusted gross income plus the "unused zero bracket amount." Eligible taxpayers used this tax table income in the tax tables to determine their tax; otherwise, taxpayers used tax table income to derive "taxable income" (tax table income minus the exemption amount) which, in turn, was used to determine their tax from the tax rate schedules.

Tax table income was not tabulated for deficit returns or for returns on which excess itemized deductions equalled or exceeded adjusted gross income.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or other taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit equalled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house and failed to replace it with another qualifying new house within an 18-month period; and

(5) the penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust.

Since these items were considered part of income tax before credits, not of other taxes, they were subject to reduction by statutory credits.

Taxes Paid Deduction (#)

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall profit tax and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or drivers' licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, and royalty income, and are, therefore, excluded from the taxes paid statistics.

Taxpayments (#)

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld,

(2) excess social security taxes withheld,

(3) credit for tax on certain gasoline, fuel, and oil,

(4) payments on 1980 declaration of estimated tax,

(5) payment with request for extension of filing time,

(6) credit from a regulated investment company,

(7) overpayment of windfall profit tax, and

(8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit" in this section.)

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, union dues, and other qualifying expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were either dependents with unearned income, married and filing a separate return when the taxpayer's spouse elected to itemized, dual status aliens, or persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income. For purposes of this report, total tax liability did not include any advance earned income credit payments.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit" in this section). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were three methods of computing the tax on income subject to tax. These methods were:

(1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;

(2) income averaging, computed on Schedule G, Income Averaging; and

(3) maximum tax, computed on Form 4726, Maximum Tax on Personal Service Income.

All of these tax computation methods are described in this section. Returns with no income subject to tax are shown as having "no tax computation." While such returns have no "tax generated," they could have "taxes from special computations."

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consist of: (1) married persons filing separately whose spouse chose to itemize; (2) dependents with unearned income if their earned income was less than the zero bracket amount; (3) dual status aliens; and (4) persons excluding income from sources in U.S. possessions. (See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions" in this section.)

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities, but by the shareholders and partners, respectively, on their individual income tax returns.

The credit was limited to the first $50,000 of tax liability (defined as income tax less the special income averaging tax from Forms 4792 and 5544 and the section 72(m)(5) penalty tax, reduced by the elderly, foreign tax, investment, and political contributions credits) plus 50 percent of such tax liability in excess of $50,000. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1980 for use in computing the credit for these years.

Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. For 1980, the zero bracket amount was $3,400 for married taxpayers filing jointly and surviving spouses, $2,300 for single persons and heads of households, and $1,700 for married taxpayers filing separately.

Section 5

High Income Returns: Taxable and Nontaxable*

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Introduction

The Tax Reform Act of 1976 (Section 2123) requires the annual publication of data on individuals with high incomes as defined under four different income concepts, including the number of such individuals who do not pay any income tax and the importance of various tax provisions in making those individuals nontaxable. Data for the individuals with incomes of $200,000 or more as well as analyses of the reasons for the nontaxability or very low taxes of some individuals have been, or will be, published for the years 1975 through 1978 by the Office of Tax Analysis, Office of the Secretary of the Treasury. In order to make such data available on a more timely basis and to a wider audience, beginning with data for 1979, selected data for high income individuals, taxable as well as nontaxable, has been published, without analysis, as part of the Internal Revenue Services's Statistics of Income program.

This section contains 12 tables with data from income tax returns with incomes of $200,000 or more. Data are shown for all returns, taxable returns, and nontaxable returns. Separate parts of each table contain data on high income returns as defined by each of four different income concepts. The tables show:

— the numbers of returns (total, taxable, and nontaxable) under the various income concepts (Tables 5.1 and 5.7);
— the frequency and amount of various sources of income, exclusions, deductions, and tax credits as well as the relationships between the four income concepts (Tables 5.2 and 5.8);
— the frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 5.3 and 5.9);
— the frequency with which various itemized deductions and tax credits occur as certain percentages of income (Table 5.4 and 5.10);
— the distribution of effective tax rates, that is, income tax as a percentage of income (Tables 5.5 and 5.11); and
— the distribution of taxable income as a percentage of total income (Tables 5.6 and 5.12).

Tables 5.1 through 5.6 contain data with "Foreign Tax Credits" treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 5.7 through 5.12 are similar to the first set of six tables but treat "Foreign Tax Credits" as part of the individual's income tax liability. This different treatment is explained in more detail in the section "Foreign Tax Credits," below.

*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section.

Economic Income, the Ideal Measure

High income tax return data are published to help analysts assess the impact and equity of the income tax system on high income individuals. For this purpose, both income and income taxes must be measured accurately.

Economists generally agree that, for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the amount that the individual or family has consumed over that period plus the change in its net worth. For example, if a family spends $10,000 and saves $2,000 during the year, economists would say that the family has an income of $12,000. Similarly, if the family spends $10,000 but owns an asset that has decreased in value by $1,000, economists would say that the family has an income of only $9,000.

A brief examination of the differences between income as defined by economists, so-called economic income, and the "adjusted gross income" (AGI) concept currently used for purposes of income tax administration, illustrates some of the problems of measuring income, especially for high income individuals.

Adjusted Gross Income

The concept of "adjusted gross income" (AGI) has been developed for tax administration. It has never been meant to be an accurate measure of so-called economic income, and it is well-recognized that AGI is deficient as a measure of a taxpayer's economic income. AGI excludes some income from certain sources, such as interest from tax-exempt State and local bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from certain activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes which exceed the decrease in economic value often reduce AGI early in the life of an asset, but the resulting lower depreciation deductions in later years may raise AGI. The net effect of accelerated depreciation is to postpone taxes, perhaps indefinitely.[1]

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains.

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses are deductible from AGI in calculating taxable income, but only if the taxpayer itemizes his personal deductions. Expenses which fall into this category include certain employee expenses and expenses attributable to a taxpayer's investments (as opposed to his active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first $3,000 of net realized capital losses may be deducted in the computation of AGI. Any additional realized losses must be carried forward to future years.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and for expenses which ought to be deductible in calculating income.

Omitted Income

Tax returns contain information about only a portion of the income which is included in economic income but excluded from AGI. The omitted income which can be identified on tax returns consists of the dividend exclusion of up to $100 per taxpayer, the excluded portion of long-term capital gains (and current-year losses), and the income from sources which were considered to be tax preferences for purposes of the minimum tax. It should be noted that unless such preferences exceed $10,000, the total amount of such preferences is not recorded, since the taxpayer did not have to file Form 4625.[2]

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[1] The Internal Revenue Code defines AGI as all gross income that is not specifically excluded, reduced by statutory adjustments. Among the exclusions are (1) trade or business deductions (including some deductions by employees), (2) the deduction for 60 percent of net long-term capital gains, (3) limited deductions for losses from the sale or exchange of property, (4) deductions attributable to rents and royalties, (5) the moving expenses adjustment, and (6) deductions for contributions to individual retirement arrangements and H.R. 10 retirement plans. Gross income includes only income which has been "realized." Thus, for tax purposes, accrued increases or decreas in the value of assets generally are not included in income until a gain or loss is realized by a sale or exchange Similarly, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent of owner-occupied housing. Finally, gross income and, hence, AGI do not include interest on Stat and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.

[2] If the sum of tax preferences which were subject to the "minimum tax" exceeded $10,000 ($5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625, listing preferences by amount and type. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in Tables 5.2 and 5.7, include the following items: the dividend exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drillin costs to the extent that they exceed the otherwise-allowable amortization deduction. The itemized deduction tax preference item (which, along with the excluded long-term capital gains, is reported on Form 6251) does not represent income which has been omitted; hence, it has not been counted as a preference item in calculating a broade measure of income.

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high income taxpayers are still omitted:

— interest on tax-exempt State and local bonds;
— certain agricultural expenses which are deducted when paid even though related income items are not includable in income until a later year;
— straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation; and
— the value of employee fringe benefits.[3]

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions which exceed economic depreciation, especially in the early years of ownership. At some future time, income may be correspondingly higher; but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain which is taxed at a lower rate.

Because sources of income not identifiable from tax return data are excluded, all four income measures may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high income group covered by this report. Moreover, even for the individuals included, the income of some will be understated and taxes as a percentage of income (that is, the effective tax rate) will be overstated.

Investment Expenses

In determining economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent a net economic loss, roughly akin to a net operating loss from a trade or business. However, such a liberal deduction from investment-related expenses is not necessarily correct when all income items are not included currently.

If all income is not included currently, the full deduction for investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrows funds to purchase securities, his or her net income would be understated if the taxpayer deducts all of his or her interest payments on the loan but does not include as income any accrued gains on the securities. A similar mismatching of income and expenses could occur if investment expenses that should properly be capitalized are deducted when they are paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income is included on the tax return.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to the income-producing assets and, therefore, ought to be deductible in measuring income.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses which have not been deducted in determining AGI appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions. For purposes of determining expenses which should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "Miscellaneous Deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they are a deduction in the computation of broadly-measured income. One consequence of this definition is that investment expenses can never turn a profitable investment into a losing investment. Generally, allowing investment expenses to offset all of investment income is generous and tends to understate broadly-measured income. On the other hand, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to $100 per taxpayer.

Expanded Income

The Congress has asked for high income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preferences income excluded from AGI less investment expenses to the extent that they do not exceed investment income.[4] Tax preferences that are included are the $100 per taxpayer exclusion for qualifying dividends, the excluded portion of net long-term capital gains, and, where the taxpayer has filed a minimum tax form with his tax return, all other preferences subject to the minimum tax.[5] For individuals, the only preference income items of

[3] The omission of social security benefits and certain other items is relatively unimportant for high income taxpayers.

[4] For the sake of brevity, "investment interest to the extent that it does not exceed investment" income is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[5] See footnote 2.

significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amount deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, and most employee fringe benefits.

Four Income Measures

The Congress has mandated that high income tax return data be selected and classified on the basis of four definitions of income. Expanded income and AGI have already been discussed. Each of the two other measures embodies only one of the two major conceptual differences between expanded income and AGI. "Adjusted gross income plus preferences" is AGI plus the amount of tax preference income. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner:[6]

Expanded Income
= Adjusted Gross Income + Preferences - Investment Interest

Adjusted Gross Income
= Expanded Income - Preferences + Investment Interest

Adjusted Gross Income plus Preferences
= Adjusted Gross Income + Preferences
or = Expanded Income + Investment Interest

Adjusted Gross Income minus Investment Interest
= Adjusted Gross Income - Investment Interest
or = Expanded Income - Preferences

Expanded income is the measure which most closely approximates economic income.

Foreign Tax Credits

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it is obtained in the United States or in a foreign country. However, when a taxpayer has foreign-source income, the U.S. income tax computed on global income may often be reduced on a dollar-for-dollar basis by the amount of foreign income taxes which have been paid on that foreign income. These offsets for foreign income taxes are called "Foreign Tax Credits."[7]

Statistics of Income (SOI) data (which are collected as a by-product of tax administration) include global income as reported on U.S. income tax returns, but SOI data usually only include U.S. income taxes after deducting Foreign Tax Credits. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. If all incomes are reported on U.S. tax returns, a more accurate measure of their tax burden is obtained if all income taxes--U.S. as well as foreign--are also included. Analysis of high income tax returns has indicated that a substantial portion of the so-called high income nontaxables had a large share of their income from non-U.S. sources and had paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to give a more realistic picture of the taxation of individuals with foreign-source income, this section includes six tables (Tables 5.7 through 5.12) for which income tax liability has been redefined to consist of the total amount of U.S. income taxes (income taxes after credits plus the minimum tax) plus the amount of Foreign Tax Credits. Because information on foreign tax liabilities is not available on, or tabulated from, U.S. income tax returns, Foreign Tax Credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates and in certain other instances, Foreign Tax Credits will be less than foreign tax liabilities. In such cases, using Foreign Tax Credits as a proxy for foreign taxes understates global income taxes. In cases where Foreign Tax Credits are for taxes paid on income from earlier years, use of Foreign Tax Credits may either overstate or understate global taxes on the current year's income.

Tables 5.1 through 5.6 are based on Foreign Tax Credits as treated on tax returns; that is, as tax credits reducing U.S. income taxes. In those tables, tax liabilities consist solely of U.S. income tax liabilities after deducting any Foreign Tax Credits. Tables 5.7 through 5.12 repeat the contents of the first six tables under the assumption that Foreign Tax Credits represent income tax liabilities. Thus, these tables permit a comparison of global income tax liabilities with global income. For purposes of these tables, income taxes are defined as the amount of U.S. income taxes plus the amount of Foreign Tax Credits.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the minimum tax on tax preferences, the maximum tax on personal service income, and income averaging), the different types of items must be put on the same basis. One way of

[6] The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

[7] Certain amounts of income earned abroad are excluded from AGI by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income or taxpayments so excluded.

doing so is to calculate the size of the deduction which would be necessary to reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit, etc.

The deduction equivalent of a tax credit or special tax computation is the difference between the taxable income which, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Under this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in Tables 5.4 and 5.10 were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

The total impact of various deductions, exclusions, tax credits, and special tax computations can only be measured if the aggregate value of these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income which has been excluded from tax and (2) the share of income which remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to "taxable income" defined in the ordinary manner. Doing so yields what this report calls "Taxable Income which would yield Income Tax Before Credits," "Taxable Income which would yield Income Tax After Credits," and "Taxable Income which would yield Total Income Tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures were computed by using the tax rate schedules to calculate the amount of taxable income which would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amount of tax.

Unaudited Data

Tax return data used in the Statistics of Income program are as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, but otherwise the data have not been altered. In particular, the data do not reflect any changes which may have been made as a result of audits by IRS. While this is true of data throughout the SOI report, it is of particular relevance for high income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from returns which have not been audited is of even greater importance for those high income returns which are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

Numbers of High Income Tax Returns

In 1980, the number of tax returns with incomes of $200,000 or more ranged from 109,253 to 158,836 depending on income concept. These numbers represent from twelve one-hundredths of one-percent (0.12 percent) to seventeen one-hundredths of one-percent (0.17 percent) of all tax returns filed. Although the total number of tax returns filed increased by only one percent between 1979 and 1980, the number of high income returns increased by 23 percent to 25 percent.

Of all high income returns, only 120 to 242 were nontaxable, even if only income taxes paid to the United States are included. Even though nontaxable high income returns represent only a very small proportion (0.11 percent to 0.15 percent) of all high income returns, both their total number and their proportion increased substantially between 1979 and 1980. As measured by expanded income, high income, nontaxable returns increased by 74 percent from 114 returns (0.09 percent of the total) in 1979 to 198 returns (0.13 percent of the total) in 1980. As measured by AGI, nontaxable returns increased by 104 percent from 70 returns (0.07 percent of the total) in 1979 to 143 returns (0.12 percent of the total) in 1980.

If nontaxability is measured by worldwide income tax liabilities, only 36 to 154 returns were not subject to tax. Thus, treating Foreign Tax Credits as if they represent tax payments reduces the number of nontaxable high income tax returns by between 36 percent and 70 percent. However, between 1979 and 1980 the number of such returns almost doubled, rising from 64 to 114 under expanded income and from 28 to 56 under AGI.

Using expanded income, there were 149,826 high income returns. One-hundred and ninety-eight returns, or 0.13 percent, showed no U.S. income tax liability, but only 114 returns, or 0.08 percent, showed no worldwide income tax liability.

Table 5.1—Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on sample]

Size of income under alternative concepts	Size of adjusted gross income: Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	**93,902,469**	**90,773,278**	**2,568,427**	**443,514**	**117,250**
Size of expanded income					
Under $50,000	90,631,603	90,561,009	70,053	427	114
$50,000 under $100,000	2,628,543	205,017	2,409,053	14,313	160
$100,000 under $200,000	492,497	6,129	86,440	396,569	3,359
$200,000 or more	149,826	1,123	2,881	32,205	113,617
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	90,525,379	90,525,379	—	—	—
$50,000 under $100,000	2,705,500	240,103	2,465,397	—	—
$100,000 under $200,000	512,754	6,627	99,766	406,361	—
$200,000 or more	158,836	1,169	3,264	37,153	117,250
Size of adjusted gross income less investment interest					
Under $50,000	90,876,210	90,773,278	101,496	1,239	197
$50,000 under $100,000	2,492,732	—	2,466,931	25,414	387
$100,000 under $200,000	424,274	—	—	416,861	7,413
$200,000 or more	109,253	—	—	—	109,253
Returns With Total Income Tax					
Total	**75,369,745**	**72,256,018**	**2,554,346**	**442,274**	**117,107**
Size of expanded income					
Under $50,000	72,114,831	72,045,749	68,562	413	107
$50,000 under $100,000	2,614,291	203,449	2,396,505	14,180	157
$100,000 under $200,000	490,995	5,742	86,399	395,506	3,348
$200,000 or more	149,628	1,078	2,880	32,175	113,495
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	72,011,184	72,011,184	—	—	—
$50,000 under $100,000	2,688,851	237,484	2,451,367	—	—
$100,000 under $200,000	511,116	6,226	99,716	405,174	—
$200,000 or more	158,594	1,124	3,263	37,100	117,107
Size of adjusted gross income less investment interest					
Under $50,000	72,357,290	72,256,018	99,881	1,203	188
$50,000 under $100,000	2,480,120	—	2,454,465	25,269	386
$100,000 under $200,000	423,202	—	—	415,802	7,400
$200,000 or more	109,133	—	—	—	109,133
Returns Without Total Income Tax					
Total	**18,532,724**	**18,517,260**	**14,081**	**1,240**	**143**
Size of expanded income					
Under $50,000	18,516,772	18,515,260	1,491	*14	7
$50,000 under $100,000	14,252	1,568	12,548	133	3
$100,000 under $200,000	1,502	387	*41	1,063	11
$200,000 or more	198	45	1	*30	122
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	18,514,195	18,514,195	—	—	—
$50,000 under $100,000	16,649	2,619	14,030	—	—
$100,000 under $200,000	1,638	401	*50	1,187	—
$200,000 or more	242	45	1	*53	143
Size of adjusted gross income less investment interest					
Under $50,000	18,518,920	18,517,260	1,615	*36	9
$50,000 under $100,000	12,612	—	12,466	145	1
$100,000 under $200,000	1,072	—	—	1,059	13
$200,000 or more	120	—	—	—	120

*Estimate should be used with caution because of the small number of sample returns on which it is based

Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	93,112	18,560,956	93,012	18,535,696	100	25,260	114,745	20,158,099	114,607	20,130,662	138	27,437
Business and profession:												
Net profit	19,564	2,952,431	19,547	2,942,501	17	9,930	25,506	3,252,109	25,467	3,237,694	39	14,415
Net loss	10,825	614,796	10,813	613,538	12	1,258	15,889	944,626	15,862	942,286	27	2,340
Farm:												
Net profit	2,994	169,456	2,990	168,326	4	1,130	4,167	194,742	4,162	193,731	5	1,011
Net loss	7,963	463,802	7,950	461,646	13	2,157	10,654	640,117	10,615	634,526	39	5,591
Partnership												
Net profit	34,917	4,012,118	34,893	4,007,479	24	4,638	42,053	4,260,238	42,005	4,254,329	48	5,908
Net loss	39,311	2,725,787	39,273	2,719,192	38	6,596	51,180	3,807,651	51,131	3,792,281	49	15,370
Small Business Corporation												
Net profit	11,881	1,015,869	11,876	1,015,279	5	590	13,677	1,087,304	13,661	1,086,913	16	391
Net loss	8,763	421,033	8,752	419,767	11	1,266	11,155	536,231	11,113	526,508	42	9,723
Sales of capital assets												
Net gain	74,950	8,702,726	74,910	8,699,012	40	3,714	106,540	11,358,188	106,434	11,335,988	106	22,200
Net loss	21,590	50,097	21,565	50,031	25	66	21,994	51,242	21,974	51,191	20	51
Sales of property *other* than capital assets												
Net gain	9,110	204,100	9,099	203,121	11	979	12,705	271,134	12,692	269,312	13	1,822
Net loss	5,887	213,391	5,883	213,387	4	4	7,321	261,394	7,303	259,608	18	1,786
Dividends in adjusted gross income	98,356	8,235,313	98,268	8,227,991	88	7,322	122,992	8,738,624	122,887	8,733,817	105	4,807
Interest received	114,417	4,228,623	114,293	4,221,503	124	7,120	146,034	4,945,194	145,858	4,935,217	176	9,977
Pensions and annuities in adjusted gross income	11,564	213,482	11,557	212,467	7	1,015	15,573	265,900	15,564	264,755	9	1,145
Rent												
Net income	31,358	998,769	31,337	997,011	21	1,758	39,288	1,123,967	39,258	1,122,219	30	1,748
Net loss	22,701	475,254	22,645	473,827	56	1,426	30,025	719,711	29,964	711,919	61	7,793
Royalty												
Net income	15,317	952,668	15,307	952,015	*10	*653	20,267	1,148,310	20,237	1,147,398	30	912
Net loss	2,317	84,487	†	84,455	†	32	2,949	112,516	2,946	112,483	3	33
Estate or trust												
Net income	16,729	825,076	16,724	824,811	5	265	19,930	892,473	19,907	892,154	23	319
Net loss	1,602	47,733	†	47,639	†	95	2,036	65,661	2,033	65,048	3	613
State income tax refunds	28,359	102,999	28,335	102,868	24	131	35,486	121,224	35,446	121,090	40	134
Alimony received	279	20,158	279	20,158	—	—	380	20,645	380	20,645	—	—
Other income	23,448	458,599	23,416	456,454	32	2,145	29,127	526,574	29,091	524,410	36	2,164
Other loss	4,235	245,033	4,231	244,013	4	1,020	6,457	451,253	6,434	445,554	23	5,699
Total statutory adjustments	45,060	435,593	44,983	434,090	77	1,503	56,441	519,725	56,345	517,900	96	1,825
Expanded income	117,249	57,890,843	117,107	57,845,248	142	45,595	149,826	66,920,509	149,628	66,850,399	198	70,110
Adjusted gross income plus excluded tax preferences	117,250	59,880,734	117,107	59,827,818	143	52,916	149,826	68,887,426	149,628	68,814,168	198	73,258
Adjusted gross income less investment interest	117,248	43,926,998	117,107	43,882,927	141	44,070	149,826	48,324,061	149,628	48,283,623	198	40,437
Investment interest per adjusted gross income concept	89,586	1,949,908	89,502	1,942,749	84	7,159	111,892	1,931,818	111,785	1,928,687	107	3,131
Investment interest per alternative income concept	89,586	1,949,908	89,502	1,942,749	84	7,159	111,937	1,966,917	111,830	1,963,769	107	3,148
Tax preferences excluded from adjusted gross income												
Total	108,508	14,003,829	108,421	14,002,142	87	1,687	141,334	18,631,547	141,191	18,601,858	143	29,689
Excluded long-term capital gains	70,806	11,870,366	70,775	11,868,713	31	1,654	102,387	15,640,633	102,287	15,611,068	100	29,566
Dividend exclusion	99,571	16,267	99,491	16,256	80	12	124,874	20,228	124,794	20,217	80	12
All other	25,683	2,118,501	25,679	2,118,479	4	22	36,813	2,973,959	36,806	2,973,847	7	112
Adjusted gross income	117,250	45,876,905	117,107	45,825,677	143	51,229	149,826	50,255,879	149,628	50,212,310	198	43,569

Footnote(s) at end of table

Table 5.2—Returns With and Without Total Income Tax and With Income $200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income less investment interest $200,000 or more						Returns with adjusted gross income plus excluded tax preferences $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Salaries and wages	86,461	17,681,838	86,373	17,659,367	88	22,471	122,296	21,017,480	122,125	20,987,206	171	30,274
Business and profession:												
Net profit	18,183	2,858,779	18,170	2,849,029	13	9,751	26,872	3,323,724	26,807	3,308,763	65	14,961
Net loss	9,668	550,188	9,661	549,574	7	614	16,869	985,380	16,837	982,395	32	2,985
Farm:												
Net profit	2,794	164,238	2,791	163,277	3	961	4,301	196,524	4,295	195,343	6	1,180
Net loss	7,173	416,117	7,162	414,144	11	1,973	11,324	669,737	11,283	663,962	41	5,775
Partnership												
Net profit	32,642	3,882,012	32,619	3,877,376	23	4,636	45,067	4,406,201	45,018	4,400,291	49	5,911
Net loss	35,556	2,417,538	35,529	2,414,948	27	2,590	54,753	4,014,378	54,670	3,993,101	83	21,277
Small Business Corporation:												
Net profit	11,177	977,124	11,174	976,936	3	188	14,369	1,122,597	14,329	1,121,670	40	927
Net loss	7,662	359,383	7,657	358,940	5	443	12,324	596,429	12,277	585,978	47	10,451
Sales of capital assets:												
Net gain	68,800	8,255,922	68,772	8,255,039	28	883	113,701	11,637,882	113,562	11,608,522	139	29,360
Net loss	20,699	48,005	20,679	47,954	20	51	22,916	53,353	22,891	53,287	25	66
Sales of property *other* than capital assets:												
Net gain	8,152	185,977	8,148	185,579	4	398	13,729	286,631	13,710	284,228	19	2,403
Net loss	5,199	176,864	5,196	176,862	3	2	7,945	296,366	7,904	294,548	41	1,818
Dividends in adjusted gross income	91,474	7,809,638	91,405	7,806,108	69	3,530	130,443	9,076,558	130,297	9,068,136	146	8,423
Interest received	106,612	3,907,185	106,511	3,902,516	101	4,669	154,801	5,240,120	154,581	5,226,768	220	13,352
Pensions and annuities in adjusted gross income	10,921	199,910	10,915	198,967	6	943	16,185	274,814	16,174	273,552	11	1,262
Rent:												
Net income	29,293	953,897	29,277	952,189	16	1,709	41,621	1,173,489	41,585	1,171,691	36	1,799
Net loss	20,628	420,401	20,581	419,514	47	886	32,440	763,488	32,349	754,357	91	9,131
Royalty												
Net income	14,245	911,856	14,238	911,218	7	637	21,278	1,160,690	21,224	1,159,669	54	1,021
Net loss	2,149	73,079	2,148	73,070	1	9	3,035	115,133	3,031	115,077	4	56
Estate or trust:												
Net income	15,807	802,921	15,804	802,658	3	262	20,895	911,660	20,871	911,342	24	319
Net loss	1,393	43,969	1,392	43,874	1	95	2,160	66,309	2,157	65,696	3	613
State income tax refunds	26,091	95,241	26,077	95,200	14	41	37,972	129,194	37,924	128,999	48	195
Alimony received	262	19,388	262	19,388	—	—	390	20,995	390	20,995	—	—
Other income	21,364	426,260	21,336	424,272	28	1,987	30,986	543,869	30,946	541,547	40	2,322
Other loss	3,895	222,390	3,891	221,370	4	1,020	6,750	465,722	6,727	460,022	23	5,699
Total statutory adjustments	41,985	406,866	41,915	405,517	70	1,349	59,793	546,235	59,668	544,293	125	1,942
Expanded income	109,253	55,932,046	109,133	55,888,916	120	43,130	158,835	68,500,880	158,594	68,424,737	241	76,143
Adjusted gross income plus excluded tax preferences	109,253	57,388,949	109,133	57,343,792	120	45,156	158,836	70,944,683	158,594	70,857,290	242	87,393
Adjusted gross income less investment interest	109,253	42,571,605	109,133	42,529,579	120	42,026	158,834	49,553,143	158,594	49,510,336	240	42,807
Investment interest per adjusted gross income concept	81,589	1,426,348	81,528	1,424,339	61	2,010	120,902	2,398,039	120,751	2,386,951	151	11,088
Investment interest per alternative income concept	81,634	1,456,903	81,573	1,454,877	61	2,026	120,902	2,398,039	120,751	2,386,951	151	11,088
Tax preferences excluded from adjusted gross income												
Total	100,761	13,390,995	100,696	13,389,874	65	1,120	150,094	18,993,502	149,908	18,960,003	186	33,498
Excluded long-term capital gains	64,996	11,392,478	64,974	11,391,389	22	1,089	109,143	15,927,061	109,013	15,893,870	130	33,191
Dividend exclusion	92,655	15,106	92,595	15,098	60	9	132,371	21,479	132,249	21,462	122	17
All other	23,500	1,984,716	23,496	1,984,694	4	22	38,938	3,048,235	38,909	3,047,944	29	291
Adjusted gross income	109,253	43,997,954	109,133	43,953,918	120	44,036	158,836	51,951,182	158,594	51,897,287	242	53,895

Footnote(s) at end of table.

Table 5.2—Returns With and Without Total Income Tax and With Income $200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	117,250	410,526	117,107	410,043	143	484	149,826	519,061	149,628	518,378	198	683
Itemized deductions												
Total per adjusted gross income concept	115,225	9,676,044	115,121	9,648,255	104	27,790	145,381	10,380,972	145,252	10,353,156	129	27,816
Total per alternative income concept	115,225	9,676,044	115,121	9,648,255	104	27,790	145,381	8,414,055	145,252	8,389,387	129	24,668
Contributions deduction	112,293	2,783,710	112,204	2,781,637	89	2,072	141,142	2,992,179	141,025	2,990,157	117	2,022
Interest paid deduction:												
Total per adjusted gross income concept	98,385	2,716,245	98,291	2,705,978	94	10,268	122,789	2,768,851	122,671	2,762,643	118	6,208
Total per alternative income concept	98,385	2,716,245	98,291	2,705,978	94	10,268	81,788	801,934	81,694	798,873	94	3,061
Home mortgage interest	63,668	491,347	63,613	490,495	55	852	79,405	576,093	79,321	574,800	84	1,293
Investment interest exceeding investment income per adjusted gross income concept	15,178	272,100	15,140	269,850	38	2,250	15,315	258,009	15,289	256,229	26	1,779
Investment interest exceeding investment income per alternative income concept	15,178	272,100	15,140	269,850	38	2,250	13,808	223,081	13,783	221,318	25	1,763
Medical and dental expense deduction	57,321	99,509	57,265	99,298	56	211	75,571	125,200	75,500	124,812	71	388
Net casualty or theft loss deduction	15,397	84,313	15,374	77,168	23	7,145	18,290	95,682	18,253	83,909	37	11,773
Taxes paid deduction	114,990	3,247,253	114,898	3,242,647	92	4,606	145,019	3,572,705	144,902	3,568,281	117	4,424
Miscellaneous deductions	96,556	745,014	96,472	741,526	84	3,488	120,711	826,356	120,609	823,355	102	3,000
Excess itemized deductions	115,194	9,299,311	115,092	9,271,840	102	27,470	145,350	9,907,052	145,223	9,879,645	127	27,407
Zero bracket amount (statutory)	117,250	383,351	117,107	382,901	143	450	149,826	488,162	149,628	487,524	198	638
Excess of exemptions and deductions over adjusted gross income	464	86,666	422	79,080	42	7,586	1,449	217,584	1,358	202,144	91	15,441
Taxable income												
As computed under current law	116,861	36,252,407	116,757	36,221,656	104	30,750	148,503	40,042,956	148,393	40,012,314	110	30,642
As computed under prior law	116,785	35,870,442	116,684	35,840,025	101	30,417	148,377	39,559,247	148,270	39,528,960	107	30,287
Tax at normal rates	116,785	21,728,377	116,684	21,709,903	101	18,474	148,377	23,524,958	148,270	23,506,634	107	18,325
Tax savings	96,088	2,052,494	96,006	2,049,363	82	3,131	118,584	2,181,003	118,506	2,177,931	78	3,072
Income tax before credits	116,785	19,704,447	116,684	19,689,095	101	15,352	148,395	21,386,443	148,288	21,371,181	107	15,262
Tax credits												
Total	94,682	701,027	94,581	685,675	101	15,352	117,435	809,329	117,328	794,067	107	15,262
Foreign tax credit	17,036	233,925	16,949	219,405	87	14,521	20,616	260,125	20,532	245,796	84	14,329
Investment credit	63,627	439,000	63,609	438,444	18	556	81,006	514,377	80,980	513,719	26	658
Jobs credit	3,871	17,762	3,871	17,762	—	—	4,441	22,065	4,441	22,065	—	—
Minimum tax reported on Form 1040	8,385	137,449	8,385	137,449	—	—	16,767	232,697	16,767	232,697	—	—
Alternative minimum tax reported on Form 1040	7,677	325,027	7,677	325,027	—	—	18,312	578,924	18,312	578,924	—	—
Total income tax												
Taxes paid to the U.S	117,107	19,465,896	117,107	19,465,896	—	—	149,628	21,388,736	149,628	21,388,736	—	—
Foreign taxes paid	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield												
Income tax before credits	116,785	32,962,313	116,684	32,936,396	101	25,917	148,395	36,469,630	148,288	36,443,748	107	25,882
Income tax after credits	116,380	31,905,614	116,380	31,905,614	—	—	147,077	35,208,521	147,077	35,208,521	—	—
Total income tax	117,107	32,613,483	117,107	32,613,483	—	—	149,628	36,549,616	149,628	36,549,616	—	—

Footnote(s) at end of table

Table 5.2—Returns With and Without Total Income Tax and With Income $200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income less investment interest $200,000 or more						Returns with adjusted gross income plus excluded tax preferences $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Exemption amount	109,253	381,855	109,133	381,447	120	408	158,836	551,204	158,594	550,358	242	846
Itemized deductions												
Total per adjusted gross income concept	107,228	8,764,762	107,147	8,745,224	81	19,538	154,391	11,163,620	154,218	11,124,522	173	39,098
Total per alternative income concept	107,228	8,764,762	107,147	8,745,224	81	19,538	154,365	8,765,581	154,192	8,737,572	173	28,010
Contributions deduction	104,621	2,691,619	104,552	2,689,927	69	1,693	149,926	3,070,300	149,768	3,067,959	158	2,341
Interest paid deduction:												
Total per adjusted gross income concept	90,388	2,117,379	90,317	2,113,128	71	4,250	131,799	3,318,615	131,637	3,303,283	162	15,332
Total per alternative income concept	90,388	2,117,379	90,317	2,113,128	71	4,250	88,470	920,576	88,333	916,332	137	4,244
Home mortgage interest	58,368	449,111	58,329	448,654	39	457	85,478	623,916	85,358	621,929	120	1,986
Investment interest exceeding investment income per adjusted gross income concept	13,700	239,221	13,674	237,441	26	1,779	17,152	293,383	17,114	291,133	38	2,250
Investment interest exceeding investment income per alternative income concept	109,253	1,678,474	109,133	1,674,197	120	4,277	17,152	293,383	17,114	291,133	38	2,250
Medical and dental expense deduction	53,505	96,003	53,459	95,793	46	210	79,459	129,683	79,379	129,293	80	389
Net casualty or theft loss deduction	14,322	81,038	14,304	74,176	18	6,862	19,371	98,462	19,330	86,406	41	12,056
Taxes paid deduction	107,020	3,120,486	106,951	3,116,865	69	3,622	154,002	3,681,726	153,841	3,676,330	161	5,396
Miscellaneous deductions	89,739	658,237	89,674	655,335	65	2,902	128,502	864,835	128,382	861,251	120	3,583
Excess itemized deductions	107,197	8,414,476	107,118	8,395,187	79	19,288	154,360	10,660,061	154,189	10,621,515	171	38,546
Zero bracket amount (statutory)	109,253	356,904	109,133	356,524	120	381	158,836	517,801	158,594	517,020	242	781
Excess of exemptions and deductions over adjusted gross income	192	16,723	166	10,875	26	5,848	1,884	251,664	1,756	234,377	128	17,287
Taxable income:												
As computed under current law	109,105	35,217,866	109,008	35,187,740	97	30,125	157,099	40,985,807	156,982	40,954,415	117	31,392
As computed under prior law	109,061	34,861,501	108,967	34,831,688	94	29,814	156,951	40,473,839	156,837	40,442,824	114	31,015
Tax at normal rates	109,061	21,225,303	108,967	21,207,122	94	18,181	156,951	23,959,324	156,837	23,940,644	114	18,680
Tax savings	90,740	2,018,991	90,662	2,015,919	78	3,072	124,131	2,210,485	124,048	2,207,348	83	3,138
Income tax before credits	109,061	19,232,553	108,967	19,217,435	94	15,118	156,970	21,791,425	156,856	21,775,873	114	15,551
Tax credits:												
Total	88,246	672,310	88,152	657,192	94	15,118	124,108	827,010	123,994	811,458	114	15,551
Foreign tax credit	16,213	230,575	16,129	216,246	84	14,329	21,116	261,481	21,028	246,904	88	14,577
Investment credit	58,847	415,570	58,834	415,055	13	515	86,009	529,582	85,979	528,883	30	699
Jobs credit	3,591	16,415	3,591	16,415	—	—	4,644	22,492	4,644	22,492	—	—
Minimum tax reported on Form 1040	6,979	123,724	6,979	123,724	—	—	18,238	239,016	18,238	239,016	—	—
Alternative minimum tax reported on Form 1040	5,955	266,759	5,955	266,759	—	—	20,054	608,815	20,054	608,815	—	—
Total income tax:												
Taxes paid to the U.S.	109,133	18,950,725	109,133	18,950,725	—	—	158,594	21,812,247	158,594	21,812,247	—	—
Foreign taxes paid	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield:												
Income tax before credits	109,061	32,001,255	108,967	31,975,846	94	25,409	156,970	37,337,727	156,856	37,311,223	114	26,505
Income tax after credits	108,840	30,996,652	108,840	30,996,652	—	—	155,539	36,042,795	155,539	36,042,795	—	—
Total income tax	109,133	31,576,041	109,133	31,576,041	—	—	158,594	37,466,985	158,594	37,466,985	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
NOTE: Detail may not add total because of rounding.

Table 5.3—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**117,107**	**100.0**	**28,528**	**24.3**	**54,859**	**46.8**	**20,541**	**17.5**	**1,079**	**0.9**
Interest paid deduction	29,643	25.3	—	—	21,876	39.8	4,481	21.8	81	7.5
Taxes paid deduction	35,602	30.4	17,880	62.6	—	—	12,583	61.2	558	51.7
Contributions deduction	28,522	24.3	5,051	17.7	21,382	38.9	—	—	276	25.5
Medical and dental expense deduction	992	0.8	139	0.4	558	1.0	191	0.9	—	—
Net casualty or theft loss deduction	900	0.7	229	0.8	512	0.9	100	0.4	*19	*1.7
Miscellaneous deductions	10,811	9.2	2,119	7.4	6,309	11.5	1,794	8.7	117	10.8
Foreign tax credit	943	0.8	283	0.9	416	0.7	133	0.6	—	—
Investment credit	7,297	6.2	2,164	7.5	3,598	6.5	1,226	5.9	*28	*2.5
Jobs credit	708	0.6	136	0.4	182	0.3	32	0.1	—	—
No second largest item	1,689	1.4	527	1.8	*26	*( )	1	( )	—	—
Returns with expanded income $200,000 or more										
Total	**149,628**	**100.0**	**40,916**	**27.3**	**45,002**	**30.0**	**34,895**	**23.3**	**1,213**	**0.8**
Interest paid deduction	25,795	17.2	—	—	8,392	18.6	11,439	32.7	134	11.0
Taxes paid deduction	21,635	14.4	7,156	17.4	—	—	6,309	18.0	350	28.8
Contributions deduction	43,537	29.1	17,603	43.0	15,999	35.5	—	—	386	31.8
Medical and dental expense deduction	4,353	2.9	464	1.1	1,310	2.9	1,941	5.5	—	—
Net casualty or theft loss deduction	1,884	1.2	494	1.2	648	1.4	507	1.4	3	0.2
Miscellaneous deductions	29,282	19.5	6,796	16.6	11,803	26.2	9,324	26.7	248	20.4
Foreign tax credit	1,661	1.1	309	0.7	543	1.2	452	1.3	1	( )
Investment credit	13,519	9.0	3,508	8.5	5,356	11.9	3,647	10.4	61	5.0
Jobs credit	2,439	1.6	611	1.4	696	1.5	879	2.5	—	—
No second largest item	5,523	3.6	3,975	9.7	255	0.5	397	1.1	*30	*2.4
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**158,594**	**100.0**	**43,631**	**27.5**	**69,136**	**43.5**	**26,088**	**16.4**	**1,877**	**1.1**
Interest paid deduction	38,481	24.2	—	—	27,422	39.6	6,025	23.0	116	6.1
Taxes paid deduction	49,594	31.2	26,325	60.3	—	—	15,543	59.5	1,080	57.5
Contributions deduction	36,101	22.7	7,017	16.0	26,250	37.9	—	—	364	19.3
Medical and dental expense deduction	1,321	0.8	291	0.6	667	0.9	230	0.8	—	—
Net casualty or theft loss deduction	1,131	0.7	322	0.7	607	0.8	120	0.4	*41	*2.1
Miscellaneous deductions	14,774	9.3	3,772	8.6	7,982	11.5	2,319	8.8	126	6.7
Foreign tax credit	1,188	0.7	312	0.7	560	0.8	136	0.5	—	—
Investment credit	11,077	6.9	3,468	7.9	5,286	7.6	1,682	6.4	150	7.9
Jobs credit	1,078	0.6	165	0.3	228	0.3	32	0.1	—	—
No second largest item	3,849	2.4	1,959	4.4	*134	*0.1	1	( )	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**109,133**	**100.0**	**23,747**	**21.7**	**14,735**	**13.5**	**31,558**	**28.9**	***2,755**	***2.5**
Interest paid deduction	11,564	10.6	—	—	1,742	11.8	3,030	9.6	248	9.0
Taxes paid deduction	5,383	4.9	1,168	4.9	—	—	1,233	3.9	122	4.4
Contributions deduction	17,623	16.1	3,896	16.4	3,002	20.3	—	—	276	10.0
Medical and dental expense deduction	8,992	8.2	1,306	5.5	966	6.5	3,168	10.0	—	—
Net casualty or theft loss deduction	3,289	3.0	744	3.1	446	3.0	1,133	3.5	*55	*2.0
Miscellaneous deductions	29,532	27.0	7,871	33.1	4,706	31.9	12,558	39.7	763	27.7
Foreign tax credit	2,959	2.7	657	2.7	468	3.1	622	1.9	67	2.4
Investment credit	13,732	12.5	3,375	14.2	2,232	15.1	4,936	15.6	162	5.8
Jobs credit	8,047	7.3	1,268	5.3	869	5.9	3,241	10.2	407	14.7
No second largest item	8,012	7.3	3,462	14.5	304	2.0	1,637	5.1	655	23.7
Returns Without Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**143**	**100.0**	**26**	**18.1**	**8**	**5.5**	**5**	**3.5**	**1**	**0.7**
Interest paid deduction	45	31.4	—	—	4	50.0	3	60.0	—	—
Taxes paid deduction	18	12.5	11	42.3	—	—	—	—	—	—
Contributions deduction	12	8.3	*6	*23.0	2	25.0	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	1	0.7	—	—	—	—	—	—	—	—
Miscellaneous deductions	13	9.0	3	11.5	2	25.0	—	—	1	100.0
Foreign tax credit	*5	*3.5	*4	*15.3	—	—	—	—	—	—
Investment credit	5	3.5	2	7.6	—	—	2	40.0	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	44	30.7	—	—	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**198**	**100.0**	**135**	**68.1**	**13**	**6.5**	**21**	**10.6**	**1**	**0.5**
Interest paid deduction	11	5.5	—	—	4	30.7	3	14.2	—	—
Taxes paid deduction	56	28.2	36	26.6	—	—	*14	*66.6	—	—
Contributions deduction	30	15.1	10	7.4	*4	*30.7	—	—	1	100.0
Medical and dental expense deduction	*5	*2.5	*3	*2.2	1	7.6	1	4.7	—	—
Net casualty or theft loss deduction	2	1.0	1	0.7	—	—	—	—	—	—
Miscellaneous deductions	13	6.5	*9	*6.6	2	15.3	2	9.5	—	—
Foreign tax credit	2	1.0	1	0.7	1	7.6	—	—	—	—
Investment credit	*5	*2.5	1	0.7	1	7.6	1	4.7	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	74	37.3	74	54.8	—	—	—	—	—	—
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**242**	**100.0**	**101**	**41.7**	**11**	**4.5**	**5**	**2.0**	**2**	**0.8**
Interest paid deduction	66	27.2	—	—	6	54.5	3	60.0	—	—
Taxes paid deduction	43	17.7	35	34.6	—	—	—	—	1	50.0
Contributions deduction	24	9.9	*17	*16.8	3	27.2	—	—	—	—
Medical and dental expense deduction	1	0.4	1	0.9	—	—	—	—	—	—
Net casualty or theft loss deduction	1	0.4	—	—	—	—	—	—	—	—
Miscellaneous deductions	13	5.3	3	2.9	2	18.1	—	—	1	50.0
Foreign tax credit	*5	*2.0	*4	*3.9	—	—	—	—	—	—
Investment credit	*15	*6.2	*12	*11.8	—	—	2	40.0	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	74	30.5	29	28.7	—	—	—	—	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**120**	**100.0**	**54**	**45.0**	**27**	**22.5**	**14**	**11.6**	***4**	***3.3**
Interest paid deduction	8	6.6	—	—	4	14.8	2	14.2	—	—
Taxes paid deduction	12	10.0	4	7.4	—	—	2	14.2	—	—
Contributions deduction	28	23.3	4	7.4	12	44.4	—	—	*3	*75.0
Medical and dental expense deduction	*10	*8.3	—	—	1	3.7	5	35.7	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	15	12.5	2	3.7	7	25.9	*5	*35.7	1	25.0
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	47	39.1	44	81.4	3	11.1	—	—	—	—

Footnote(s) at end of table

Table 5.3—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect—Continued: Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns With Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**553**	**0.4**	**3,011**	**2.5**	**2,198**	**1.8**	**6,018**	**5.1**	**320**	**0.2**
Interest paid deduction	225	40.6	598	19.8	714	32.4	1,621	26.9	47	14.6
Taxes paid deduction	258	46.6	1,595	52.9	472	21.4	2,175	36.1	81	25.3
Contributions deduction	*44	*7.9	543	18.0	218	9.9	997	16.5	*11	*3.4
Medical and dental expense deduction	—	—	38	1.2	*39	*1.7	*27	*0.4	—	—
Net casualty or theft loss deduction	—	—	*13	*0.4	2	()	*25	*0.4	—	—
Miscellaneous deductions	*18	*3.2	—	—	262	11.9	188	3.1	*4	*1.2
Foreign tax credit	—	—	56	1.8	—	—	53	0.8	2	0.6
Investment credit	*8	*1.4	164	5.4	74	3.3	—	—	35	10.9
Jobs credit	—	—	3	0.1	*16	*0.7	339	5.6	—	—
No second largest item	—	—	1	()	401	18.2	593	9.8	140	43.7
Returns with expanded income $200,000 or more										
Total	**1,131**	**0.7**	**13,684**	**9.1**	**1,111**	**0.7**	**10,634**	**7.1**	**1,042**	**0.7**
Interest paid deduction	252	22.2	2,867	20.9	250	22.5	2,390	22.4	71	6.8
Taxes paid deduction	329	29.0	4,022	29.3	297	26.7	3,028	28.4	144	13.8
Contributions deduction	448	39.6	4,971	36.3	309	27.8	3,706	34.8	115	11.0
Medical and dental expense deduction	1	()	458	3.3	*16	*1.4	142	1.3	*21	*2.0
Net casualty or theft loss deduction	—	—	186	1.3	—	—	45	0.4	1	0.1
Miscellaneous deductions	42	3.7	—	—	119	10.7	944	8.8	*6	*0.5
Foreign tax credit	2	0.1	299	2.1	—	—	54	0.5	1	0.1
Investment credit	56	4.9	715	5.2	45	4.0	—	—	131	12.5
Jobs credit	1	()	66	0.4	*12	*1.0	174	1.6	—	—
No second largest item	—	—	100	0.7	*63	*5.6	151	1.4	552	52.9
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**788**	**0.5**	***4,241**	***2.6**	**2,716**	**1.7**	**9,480**	**5.9**	**637**	**0.4**
Interest paid deduction	347	44.0	963	22.7	810	29.8	2,740	28.9	58	9.1
Taxes paid deduction	358	45.4	2,064	48.6	797	29.3	3,264	34.4	163	25.5
Contributions deduction	46	5.8	817	19.2	223	8.2	1,360	14.3	*24	*3.7
Medical and dental expense deduction	—	—	66	1.5	*39	*1.4	*28	*0.3	—	—
Net casualty or theft loss deduction	—	—	*13	*0.3	2	()	26	0.2	—	—
Miscellaneous deductions	*18	*2.2	—	—	298	10.9	255	2.6	*4	*0.6
Foreign tax credit	—	—	68	1.6	—	—	110	1.1	2	0.3
Investment credit	*19	*2.4	246	5.8	100	3.6	—	—	126	19.7
Jobs credit	—	—	3	()	*16	*0.5	634	6.6	—	—
No second largest item	—	—	1	()	431	15.8	1,063	11.2	260	40.8
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**1,489**	**1.3**	**21,537**	**19.7**	**1,329**	**1.2**	**10,144**	**9.3**	**1,839**	**1.6**
Interest paid deduction	258	17.3	4,337	20.1	198	14.9	1,563	15.4	188	10.2
Taxes paid deduction	127	8.5	1,633	7.5	124	9.3	876	8.6	100	5.4
Contributions deduction	428	28.7	5,922	27.5	310	23.3	3,374	33.2	415	22.5
Medical and dental expense deduction	42	2.8	2,738	12.7	54	4.0	607	5.9	111	6.0
Net casualty or theft loss deduction	—	—	595	2.7	*50	*3.7	212	2.0	*54	*2.9
Miscellaneous deductions	459	30.8	—	—	364	27.3	2,354	23.2	457	24.8
Foreign tax credit	*16	*1.0	934	4.3	—	—	186	1.8	*9	*0.4
Investment credit	107	7.1	2,606	12.1	141	10.6	—	—	173	9.4
Jobs credit	50	3.3	1,548	7.1	33	2.4	631	6.2	—	—
No second largest item	*2	*0.1	1,224	5.6	*55	*4.1	341	3.3	332	18.0
Returns Without Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**12**	**8.3**	**7**	**4.9**	**80**	**55.9**	**3**	**2.1**	**1**	**0.7**
Interest paid deduction	*8	*66.6	2	28.5	26	32.5	1	33.3	1	100.0
Taxes paid deduction	—	—	1	14.2	*4	*5.0	2	66.6	—	—
Contributions deduction	3	25.0	—	—	1	1.2	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	1	1.2	—	—	—	—
Miscellaneous deductions	1	8.3	—	—	6	7.5	—	—	—	—
Foreign tax credit	—	—	1	14.2	—	—	—	—	—	—
Investment credit	—	—	—	—	1	1.2	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	3	42.8	41	51.2	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**1**	**0.5**	**10**	**5.0**	***4**	***2.0**	***13**	***6.5**	**—**	**—**
Interest paid deduction	—	—	3	30.0	—	—	1	7.6	—	—
Taxes paid deduction	—	—	3	30.0	1	25.0	2	15.3	—	—
Contributions deduction	1	100.0	4	40.0	—	—	*10	*76.9	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	1	25.0	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	*2	*50.0	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**30**	**12.4**	**7**	**2.8**	**81**	**33.4**	**4**	**1.6**	**1**	**0.4**
Interest paid deduction	*26	*86.6	2	28.5	27	33.3	1	25.0	1	100.0
Taxes paid deduction	—	—	1	14.2	*4	*4.9	2	50.0	—	—
Contributions deduction	3	10.0	—	—	1	1.2	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	1	1.2	—	—	—	—
Miscellaneous deductions	1	3.3	—	—	6	7.4	—	—	—	—
Foreign tax credit	—	—	1	14.2	—	—	—	—	—	—
Investment credit	—	—	—	—	1	1.2	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	3	42.8	41	50.6	1	25.0	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**2**	**1.6**	**12**	**10.0**	**2**	**1.6**	***5**	***4.1**	**—**	**—**
Interest paid deduction	—	—	1	8.3	—	—	1	20.0	—	—
Taxes paid deduction	1	50.0	3	25.0	1	50.0	1	20.0	—	—
Contributions deduction	—	—	*5	*41.6	1	50.0	*3	*60.0	—	—
Medical and dental expense deduction	1	50.0	*3	*25.0	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—

( )Less than 0.05 percent.
*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Table 5.4—Returns Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	143	41	30	11	†	†	†	*6	†	3	48
Interest paid deduction:											
Total	143	49	54	9	3	3	†	*4	†	†	16
Investment interest per income concept	143	59	54	4	*6	4	†	*4	—	—	10
Investment interest exceeding investment income per concept	143	105	25	4	†	*4	—	†	†	†	†
Taxes paid deduction	143	51	71	11	†	—	—	—	—	†	7
Contributions deduction	143	54	75	*5	†	†	†	4	—	—	†
Medical and dental expense deduction	143	89	53	—	—	—	—	—	—	—	†
Net casualty or theft loss deduction	143	120	9	†	—	—	—	—	—	3	*9
Miscellaneous deductions	143	59	68	7	†	—	†	†	—	—	6
Deduction equivalent of:											
Total credits	143	42	5	†	6	*4	†	—	—	30	53
Foreign tax credit	143	56	†	†	†	*3	†	—	—	26	53
Investment credit	143	125	*9	†	4	†	—	—	—	3	—
Jobs credit	143	143	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	143	56	75	4	†	3	†	†	—	—	†

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	198	73	33	30	3	—	6	3	2	—	48
Interest paid deduction:											
Total	198	105	80	5	1	—	3	—	1	—	3
Investment interest per income concept	198	93	80	16	4	2	2	1	—	—	—
Investment interest exceeding investment income per concept	198	173	19	—	—	—	3	—	—	—	3
Taxes paid deduction	198	82	102	5	1	1	—	—	—	—	7
Contributions deduction	198	83	104	3	1	3	—	2	—	1	1
Medical and dental expense deduction	198	130	66	—	1	—	—	—	—	—	1
Net casualty or theft loss deduction	198	161	7	1	—	—	—	1	—	2	26
Miscellaneous deductions	198	98	88	3	2	—	1	1	—	—	5
Deduction equivalent of:											
Total credits	198	91	5	12	3	2	2	2	2	27	52
Foreign tax credit	198	114	—	1	1	1	2	1	1	25	52
Investment credit	198	172	9	11	2	1	—	1	1	1	—
Jobs credit	198	198	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	198	55	61	2	2	18	2	—	10	—	48

Type of deduction or credit	Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total itemized deductions	242	71	33	24	3	11	2	29	2	4	63
Interest paid deduction:											
Total	242	80	71	28	15	2	23	4	1	4	14
Investment interest per income concept	242	91	88	15	8	3	22	5	—	2	8
Investment interest exceeding investment income per concept	242	207	24	3	1	4	—	—	1	1	1
Taxes paid deduction	242	81	140	11	2	—	—	—	—	1	7
Contributions deduction	242	84	144	5	3	1	2	2	—	—	1
Medical and dental expense deduction	242	164	76	—	1	—	—	—	—	—	1
Net casualty or theft loss deduction	242	201	9	2	—	—	—	1	—	3	26
Miscellaneous deductions	242	122	104	7	1	—	1	1	—	—	6
Deduction equivalent of:											
Total credits	242	128	7	11	6	4	2	2	2	27	53
Foreign tax credit	242	154	1	1	1	3	2	1	1	25	53
Investment credit	242	212	11	11	4	1	—	1	1	1	—
Jobs credit	242	242	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	242	56	76	4	5	20	23	10	—	—	48

Type of deduction or credit	Returns with adjusted gross income less investment interest $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total itemized deductions	120	43	27	10	2	—	4	2	2	—	30
Interest paid deduction:											
Total	120	72	36	5	1	—	3	—	—	—	3
Investment interest per income concept	120	61	45	6	3	1	2	1	—	—	1
Investment interest exceeding investment income per concept	120	95	19	—	—	—	3	—	—	—	3
Taxes paid deduction	120	52	57	3	1	—	1	—	—	—	6
Contributions deduction	120	53	57	3	—	1	1	2	—	2	1
Medical and dental expense deduction	120	77	42	—	—	—	—	—	—	—	1
Net casualty or theft loss deduction	120	102	6	1	—	—	—	—	—	2	9
Miscellaneous deductions	120	57	50	4	2	—	1	1	—	—	5
Deduction equivalent of:											
Total credits	120	26	2	2	3	2	2	1	1	29	52
Foreign tax credit	120	36	—	1	1	1	2	1	1	25	52
Investment credit	120	107	6	1	2	1	—	—	—	3	—
Jobs credit	120	120	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	120	55	60	1	—	2	—	—	—	—	2

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

Table 5.5—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Effective tax rate	Size of adjusted gross income					Size of expanded income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**93,902,469**	**90,773,278**	**2,568,427**	**443,514**	**117,250**	**93,902,469**	**90,631,603**	**2,628,543**	**492,497**	**149,826**
Returns without total income tax										
Number of returns	18,532,724	18,517,260	14,081	1,240	143	18,532,724	18,516,772	14,252	1,502	198
Percent of total	19.7	20.4	0.5	0.3	0.1	19.7	20.4	0.5	0.3	0.1
Returns with total income tax										
Number of returns	75,369,745	72,256,018	2,554,346	442,274	117,107	75,369,745	72,114,831	2,614,291	490,995	149,628
Percent of total	80.3	79.6	99.5	99.7	99.9	80.3	79.6	99.5	99.7	99.9
Effective tax rate										
Under 5 percent:										
Number of returns	11,717,750	11,680,482	28,934	7,279	1,055	11,847,436	11,797,507	40,615	7,947	1,367
Percent of total	12.5	12.9	1.1	1.6	0.9	12.6	13.0	1.5	1.6	0.9
5 under 10 percent:										
Number of returns	19,319,854	19,262,173	49,790	6,452	1,439	19,436,119	19,321,718	97,355	14,416	2,630
Percent of total	20.6	21.2	1.9	1.5	1.2	20.7	21.3	3.7	2.9	1.8
10 under 15 percent.										
Number of returns	24,935,478	24,793,691	131,343	8,620	1,824	24,905,568	24,683,493	183,166	32,800	6,109
Percent of total	26.6	27.3	5.1	1.9	1.6	26.5	27.2	7.0	6.7	4.1
15 under 20 percent.										
Number of returns	13,362,299	12,907,914	438,527	13,698	2,160	13,295,021	12,776,745	465,827	36,491	15,958
Percent of total	14.2	14.2	17.1	3.1	1.8	14.2	14.1	17.7	7.4	10.7
20 under 25 percent.										
Number of returns	4,055,922	3,177,130	846,959	28,246	3,587	4,050,286	3,128,065	859,414	45,421	17,386
Percent of total	4.3	3.5	33.0	6.4	3.1	4.3	3.5	32.7	9.2	11.6
25 under 30 percent										
Number of returns	1,128,342	365,449	691,911	64,785	6,197	1,093,782	346,988	656,461	75,770	14,563
Percent of total	1.2	0.4	26.9	14.6	5.3	1.2	0.4	25.0	15.4	9.7
30 under 35 percent.										
Number of returns	459,652	49,131	280,940	117,339	12,242	428,612	46,056	248,540	114,751	19,265
Percent of total	0.5	0.1	10.9	26.5	10.4	0.5	0.1	9.5	23.3	12.9
35 under 40 percent										
Number of returns	218,964	5,106	70,323	122,206	21,329	194,745	*4,579	52,569	112,806	24,791
Percent of total	0.2	()	2.7	27.6	18.2	0.2	*()	2.0	22.9	16.5
40 under 45 percent.										
Number of returns	95,915	2,648	11,621	53,001	28,645	75,721	*1,860	8,397	39,162	26,302
Percent of total	0.1	()	0.5	12.0	24.4	0.1	*()	0.3	8.0	17.6
45 under 50 percent:										
Number of returns	41,793	4,944	2,379	14,918	19,552	26,111	*3,154	1,128	8,488	13,341
Percent of total	()	()	0.1	3.4	16.7	()	*()	()	1.7	8.9
50 under 60 percent.										
Number of returns	22,810	1,002	737	5,061	16,010	12,313	*1,802	*417	2,836	7,258
Percent of total	()	()	()	1.1	13.7	()	*()	*()	0.6	4.8
60 under 70 percent.										
Number of returns	3,834	697	159	254	2,724	694	*27	2	*12	653
Percent of total	()	()	()	0.1	2.3	()	*()	()	*()	0.4
70 under 80 percent.										
Number of returns	1,151	738	*108	143	162	105	*27	2	*71	5
Percent of total	()	()	*()	()	0.1	()	*()	()	*()	()
80 percent or more:										
Number of returns	5,981	4,913	615	272	181	3,232	2,810	*398	*24	—
Percent of total	()	()	()	0.1	0.2	()	()	*()	*()	—

Footnote(s) at end of table

Table 5.5—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples]

Effective tax rate	Size of adjusted gross income plus excluded tax preferences					Size of adjusted gross income less investment interest				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**93,902,469**	**90,525,379**	**2,705,500**	**512,754**	**158,836**	**93,902,469**	**90,876,210**	**2,492,732**	**424,274**	**109,253**
Returns without total income tax										
Number of returns	18,532,724	18,514,195	16,649	1,638	242	18,532,724	18,518,920	12,612	1,072	120
Percent of total	19.7	20.5	0.6	0.3	0.2	19.7	20.4	0.5	0.3	0.1
Returns with total income tax										
Number of returns	75,369,745	72,011,184	2,688,851	511,116	158,594	75,369,745	72,357,290	2,480,120	423,202	109,133
Percent of total	80.3	79.5	99.4	99.7	99.8	80.3	79.6	99.5	99.7	99.9
Effective tax rate										
Under 5 percent:										
Number of returns	11,905,333	11,837,829	54,563	10,931	2,010	11,662,505	11,632,584	24,136	5,089	696
Percent of total	12.7	13.1	2.0	2.1	1.3	12.4	12.8	1.0	1.2	0.6
5 under 10 percent:										
Number of returns	19,538,634	19,407,787	107,067	18,982	4,798	19,220,879	19,176,721	38,372	5,103	683
Percent of total	20.8	21.4	4.0	3.7	3.0	20.5	21.1	1.5	1.2	0.6
10 under 15 percent:										
Number of returns	24,956,122	24,699,084	212,191	35,965	8,882	24,870,992	24,757,768	106,227	5,855	1,142
Percent of total	26.6	27.3	7.8	7.0	5.6	26.5	27.2	4.3	1.4	1.0
15 under 20 percent:										
Number of returns	13,230,049	12,665,981	505,735	40,970	17,363	13,425,225	13,025,934	387,281	10,591	1,419
Percent of total	14.1	14.0	18.7	8.0	10.9	14.3	14.3	15.5	2.5	1.3
20 under 25 percent:										
Number of returns	3,973,457	3,015,959	887,066	52,599	17,833	4,129,541	3,295,029	811,408	20,939	2,165
Percent of total	4.2	3.3	32.8	10.3	11.2	4.4	3.6	32.6	4.9	2.0
25 under 30 percent:										
Number of returns	1,059,745	326,684	634,245	82,178	16,638	1,163,981	394,107	711,712	53,773	4,389
Percent of total	1.1	0.4	23.4	16.0	10.5	1.2	0.4	28.6	12.7	4.0
30 under 35 percent:										
Number of returns	415,365	43,701	231,376	119,269	21,019	472,009	52,265	303,179	107,776	8,789
Percent of total	0.4	()	8.6	23.3	13.2	0.5	0.1	12.2	25.4	8.0
35 under 40 percent:										
Number of returns	181,459	*4,578	47,027	104,305	25,549	234,904	5,631	80,054	130,380	18,839
Percent of total	0.2	*()	1.7	20.3	16.1	0.3	()	3.2	30.7	17.2
40 under 45 percent:										
Number of returns	70,664	*2,005	7,741	35,506	25,412	103,759	2,565	12,950	59,906	28,338
Percent of total	0.1	*()	0.3	6.9	16.0	0.1	()	0.5	14.1	25.9
45 under 50 percent:										
Number of returns	25,282	*4,724	1,040	7,669	11,849	44,147	3,332	2,599	17,016	21,200
Percent of total	()	*()	()	1.5	7.5	()	()	0.1	4.0	19.4
50 under 60 percent:										
Number of returns	9,743	*25	*404	2,647	6,667	27,827	3,089	1,036	5,908	17,794
Percent of total	()	*()	*()	0.5	4.2	()	()	()	1.4	16.3
60 under 70 percent:										
Number of returns	607	*27	—	*10	570	6,047	2,167	272	333	3,275
Percent of total	()	*()	—	*()	0.4	()	()	()	0.1	3.0
70 under 80 percent:										
Number of returns	*95	*25	—	*67	3	724	188	126	212	198
Percent of total	*()	*()	—	*()	()	()	()	()	()	0.2
80 percent or more:										
Number of returns	3,190	2,775	*396	*18	1	7,205	5,910	768	321	206
Percent of total	()	()	*()	*()	()	()	()	()	0.1	0.2

( )Less than 0.05 percent.
*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Table 5.6—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

[All figures are estimates based on samples]

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**117,250**	**100.0**	—	**149,826**	**100.0**	—	**158,836**	**100.0**	—	**109,253**	**100.0**	—
Returns without total income tax	143	0.1	—	198	0.1	—	242	0.2	—	120	0.1	—
Returns with total income tax	117,107	99.9	100.0	149,628	99.9	100.0	158,594	99.8	100.0	109,133	99.9	100.0
Ratio of taxable income to alternative income												
Under 5 percent	171	0.1	0.1	437	0.3	0.3	453	0.3	0.3	139	0.1	0.1
5 under 10 percent	329	0.3	0.4	270	0.2	0.5	415	0.3	0.5	232	0.2	0.3
10 under 15 percent	493	0.4	0.8	577	0.4	0.9	978	0.6	1.2	245	0.2	0.6
15 under 20 percent	756	0.6	1.5	895	0.6	1.5	2,174	1.4	2.5	382	0.4	0.9
20 under 25 percent	971	0.8	2.3	1,954	1.3	2.8	3,286	2.1	4.6	504	0.5	1.4
25 under 30 percent	952	0.8	3.1	3,933	2.6	5.4	5,764	3.6	8.2	615	0.6	1.9
30 under 35 percent	1,183	1.0	4.1	7,678	5.1	10.5	8,927	5.6	13.9	654	0.6	2.5
35 under 40 percent	1,424	1.2	5.4	12,597	8.4	18.9	12,911	8.1	22.0	1,022	0.9	3.5
40 under 45 percent	1,880	1.6	7.0	11,285	7.5	26.5	11,752	7.4	29.4	1,255	1.1	4.6
45 under 50 percent	2,837	2.4	9.4	8,314	5.6	32.0	8,359	5.3	34.7	1,712	1.6	6.2
50 under 60 percent	9,274	7.9	17.3	18,589	12.4	44.5	21,471	13.5	48.2	6,791	6.2	12.4
60 under 70 percent	22,045	18.8	36.1	28,559	19.1	63.5	30,817	19.4	67.7	17,880	16.4	28.8
70 under 80 percent	38,644	33.0	69.1	34,570	23.1	86.7	33,380	21.0	88.7	37,122	34.0	62.8
80 percent or more	36,148	30.9	100.0	19,970	13.3	100.0	17,907	11.3	100.0	40,580	37.2	100.0

NOTE: Detail may not add to total because of rounding

Table 5.7—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	**93,902,469**	**90,773,278**	**2,568,427**	**443,514**	**117,250**
Size of expanded income					
Under $50,000	90,631,603	90,561,009	70,053	427	114
$50,000 under $100,000	2,628,543	205,017	2,409,053	14,313	160
$100,000 under $200,000	492,497	6,129	86,440	396,569	3,359
$200,000 or more	149,826	1,123	2,881	32,205	113,617
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	90,525,379	90,525,379	—	—	—
$50,000 under $100,000	2,705,500	240,103	2,465,397	—	—
$100,000 under $200,000	512,754	6,627	99,766	406,361	—
$200,000 or more	158,836	1,169	3,264	37,153	117,250
Size of adjusted gross income less investment interest					
Under $50,000	90,876,210	90,773,278	101,496	1,239	197
$50,000 under $100,000	2,492,732	—	2,466,931	25,414	387
$100,000 under $200,000	424,274	—	—	416,861	7,413
$200,000 or more	109,253	—	—	—	109,253
Returns With Modified Total Income Tax					
Total	**75,427,916**	**72,308,699**	**2,559,127**	**442,896**	**117,194**
Size of expanded income					
Under $50,000	72,167,507	72,098,425	68,562	413	107
$50,000 under $100,000	2,619,113	203,454	2,401,286	14,216	157
$100,000 under $200,000	491,584	5,742	86,399	396,092	3,351
$200,000 or more	149,712	1,078	2,880	32,175	113,579
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	72,063,860	72,063,860	—	—	—
$50,000 under $100,000	2,693,637	237,489	2,456,148	—	—
$100,000 under $200,000	511,737	6,226	99,716	405,795	—
$200,000 or more	158,682	1,124	3,263	37,101	117,194
Size of adjusted gross income less investment interest					
Under $50,000	72,409,971	72,308,699	99,881	1,203	188
$50,000 under $100,000	2,484,937	—	2,459,246	25,305	386
$100,000 under $200,000	423,791	—	—	416,388	7,403
$200,000 or more	109,217	—	—	—	109,217
Returns Without Modified Total Income Tax					
Total	**18,474,553**	**18,464,579**	**9,300**	**618**	**56**
Size of expanded income					
Under $50,000	18,464,096	18,462,584	1,491	*14	7
$50,000 under $100,000	9,430	1,563	7,767	97	3
$100,000 under $200,000	913	387	*41	477	*8
$200,000 or more	114	45	1	*30	38
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	18,461,519	18,461,519	—	—	—
$50,000 under $100,000	11,863	2,614	9,249	—	—
$100,000 under $200,000	1,017	401	*50	566	—
$200,000 or more	154	45	1	*52	56
Size of adjusted gross income less investment interest					
Under $50,000	18,466,239	18,464,579	1,615	*36	9
$50,000 under $100,000	7,795	—	7,685	109	1
$100,000 under $200,000	483	—	—	473	*10
$200,000 or more	36	—	—	—	36

*Estimate should be used with caution because of the small number of sample returns on which it is based

Table 5.8—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	93,112	18,560,956	93,082	18,553,859	30	7,097	114,745	20,158,099	114,676	20,148,617	69	9,481
Business and profession:												
Net profit	19,564	2,952,431	19,559	2,951,741	5	690	25,506	3,252,109	25,478	3,246,933	28	5,177
Net loss	10,825	614,796	10,816	613,626	9	1,169	15,889	944,626	15,865	942,375	24	2,251
Farm												
Net profit	2,994	169,456	2,991	168,424	3	1,033	4,167	194,742	4,163	193,828	4	914
Net loss	7,963	463,802	7,953	461,898	10	1,904	10,654	640,117	10,618	634,779	36	5,338
Partnership												
Net profit	34,917	4,012,118	34,909	4,010,637	8	1,481	42,053	4,260,238	42,021	4,257,487	32	2,751
Net loss	39,311	2,725,787	39,286	2,721,079	25	4,708	51,180	3,807,651	51,144	3,794,169	36	13,482
Small Business Corporation												
Net profit	11,881	1,015,869	11,878	1,015,495	3	373	13,677	1,087,304	13,662	1,086,914	15	390
Net loss	8,763	421,033	8,752	419,767	11	1,266	11,155	536,231	11,113	526,508	42	9,723
Sales of capital assets												
Net gain	74,950	8,702,726	74,926	8,699,160	24	3,566	106,540	11,358,188	106,450	11,336,136	90	22,052
Net loss	21,590	50,097	21,582	50,073	8	24	21,994	51,242	21,989	51,227	5	15
Sales of property *other* than capital assets												
Net gain	9,110	204,100	9,100	203,122	10	978	12,705	271,134	12,693	269,312	12	1,822
Net loss	5,887	213,391	5,883	213,387	4	4	7,321	261,394	7,303	259,608	18	1,786
Dividends in adjusted gross income	98,356	8,235,313	98,318	8,229,503	38	5,810	122,992	8,738,624	122,935	8,735,081	57	3,544
Interest received	114,417	4,228,623	114,363	4,222,311	54	6,312	146,034	4,945,194	145,925	4,936,017	109	9,177
Pensions and annuities in adjusted gross income	11,564	213,482	11,558	213,317	6	165	15,573	265,900	15,565	265,605	8	295
Rent												
Net income	31,358	998,769	31,344	998,095	14	674	39,288	1,123,967	39,265	1,123,303	23	664
Net loss	22,701	475,254	22,686	474,486	15	768	30,025	719,711	30,004	712,577	21	7,134
Royalty												
Net income	15,317	952,668	15,312	952,457	5	211	20,267	1,148,310	20,241	1,147,834	26	476
Net loss	2,317	84,487	†	84,464	†	23	2,949	112,516	2,947	112,492	2	24
Estate or trust												
Net income	16,729	825,076	16,725	824,811	4	265	19,930	892,473	19,907	892,154	23	319
Net loss	1,602	47,733	†	47,639	†	95	2,036	65,661	2,033	65,048	3	613
State income tax refunds	28,359	102,999	28,340	102,873	19	126	35,486	121,224	35,450	121,096	36	128
Alimony received	279	20,158	279	20,158	—	—	380	20,645	380	20,645	—	—
Other income	23,448	458,599	23,433	456,965	15	1,634	29,127	526,574	29,108	524,920	19	1,654
Other loss	4,235	245,033	†	244,125	†	908	6,457	451,253	6,436	445,665	21	5,588
Total statutory adjustments	45,060	435,593	45,048	435,325	12	268	56,441	519,725	56,408	519,108	33	617
Expanded income	117,249	57,890,843	117,194	57,876,371	55	14,471	149,826	66,920,509	149,712	66,880,962	114	39,547
Adjusted gross income plus excluded tax preferences	117,250	59,880,734	117,194	59,859,809	56	20,926	149,826	68,887,426	149,712	68,845,501	114	41,924
Adjusted gross income less investment interest	117,248	43,926,998	117,194	43,914,018	54	12,980	149,826	48,324,061	149,712	48,314,154	114	9,907
Investment interest per adjusted gross income concept	89,586	1,949,908	89,536	1,943,611	50	6,296	111,892	1,931,818	111,816	1,929,453	76	2,365
Investment interest per alternative income concept	89,586	1,949,908	89,536	1,943,611	50	6,296	111,937	1,966,917	111,861	1,964,540	76	2,377
Tax preferences excluded from adjusted gross income												
Total	108,508	14,003,829	108,466	14,002,180	42	1,649	141,334	18,631,547	141,234	18,601,895	100	29,652
Excluded long-term capital gains	70,806	11,870,366	70,785	11,868,741	21	1,625	102,387	15,640,633	102,297	15,611,096	90	29,538
Dividend exclusion	99,571	16,267	99,531	16,262	40	6	124,874	20,228	124,832	20,222	42	6
All other	25,683	2,118,501	†	2,118,483	†	18	36,813	2,973,959	36,808	2,973,850	5	108
Adjusted gross income	117,250	45,876,905	117,194	45,857,629	56	19,276	149,826	50,255,879	149,712	50,243,606	114	12,272

Footnote(s) at end of table

Table 5.8—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income less investment interest $200,000 or more						Returns with adjusted gross income plus excluded tax preferences $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Salaries and wages	86,461	17,681,838	86,442	17,677,322	19	4,515	122,296	21,017,480	122,196	21,005,632	100	11,848
Business and profession												
Net profit	18,183	2,858,779	18,181	2,858,267	2	512	26,872	3,323,724	26,819	3,318,003	53	5,721
Net loss	9,668	550,188	9,664	549,663	4	525	16,869	985,380	16,840	982,484	29	2,896
Farm:												
Net profit	2,794	164,238	2,792	163,374	2	864	4,301	196,524	4,296	195,441	5	1,083
Net loss	7,173	416,117	7,165	414,397	8	1,720	11,324	669,737	11,286	664,214	38	5,522
Partnership												
Net profit	32,642	3,882,012	32,635	3,880,534	7	1,479	45,067	4,406,201	45,034	4,403,448	33	2,753
Net loss	35,556	2,417,538	35,542	2,416,836	14	702	54,753	4,014,378	54,684	3,995,266	69	19,112
Small Business Corporation:												
Net profit	11,177	977,124	11,175	976,936	2	187	14,369	1,122,597	14,331	1,121,887	38	710
Net loss	7,662	359,383	7,657	358,940	5	443	12,324	596,429	12,277	585,978	47	10,451
Sales of capital assets												
Net gain	68,800	8,255,922	68,788	8,255,187	12	735	113,701	11,637,882	113,579	11,608,693	122	29,189
Net loss	20,699	48,005	20,694	47,990	5	15	22,916	53,353	22,908	53,329	8	24
Sales of property *other* than capital assets												
Net gain	8,152	185,977	8,149	185,580	3	397	13,729	286,631	13,711	284,229	18	2,402
Net loss	5,199	176,864	5,196	176,862	3	2	7,945	296,366	7,904	294,548	41	1,818
Dividends in adjusted gross income	91,474	7,809,638	91,453	7,807,371	21	2,266	130,443	9,076,558	130,348	9,069,654	95	6,904
Interest received	106,612	3,907,185	106,578	3,903,316	34	3,869	154,801	5,240,120	154,652	5,227,718	149	12,402
Pensions and annuities in adjusted gross income	10,921	199,910	10,916	199,818	5	93	16,185	274,814	16,176	274,447	9	367
Rent:												
Net income	29,293	953,897	29,284	953,273	9	625	41,621	1,173,489	41,593	1,172,776	28	713
Net loss	20,628	420,401	20,621	420,173	7	228	32,440	763,488	32,390	755,016	50	8,472
Royalty:												
Net income	14,245	911,856	14,242	911,654	3	201	21,278	1,160,690	21,229	1,160,111	49	579
Net loss	2,149	73,079	2,149	73,079	—	—	3,035	115,133	3,032	115,085	3	47
Estate or trust:												
Net income	15,807	802,921	15,804	802,658	3	262	20,895	911,660	20,872	911,342	23	319
Net loss	1,393	43,969	1,392	43,874	1	95	2,160	66,309	2,157	65,696	3	613
State income tax refunds	26,091	95,241	26,081	95,206	10	36	37,972	129,194	37,929	129,005	43	189
Alimony received	262	19,388	262	19,388	—	—	390	20,995	390	20,995	—	—
Other income	21,364	426,260	21,353	424,783	11	1,477	30,986	543,869	30,963	542,057	23	1,811
Other loss	3,895	222,390	3,893	221,481	2	908	6,750	465,722	6,729	460,134	21	5,588
Total statutory adjustments	41,985	406,866	41,978	406,725	7	141	59,793	546,235	59,734	545,535	59	699
Expanded income	109,253	55,932,046	109,217	55,919,479	36	12,567	158,835	68,500,880	158,682	68,456,043	153	44,837
Adjusted gross income plus excluded tax preferences	109,253	57,388,949	109,217	57,375,126	36	13,823	158,836	70,944,683	158,682	70,889,508	154	55,175
Adjusted gross income less investment interest	109,253	42,571,605	109,217	42,560,109	36	11,496	158,834	49,553,143	158,682	49,541,575	152	11,568
Investment interest per adjusted gross income concept	81,589	1,426,348	81,559	1,425,105	30	1,244	120,902	2,398,039	120,786	2,387,858	116	10,181
Investment interest per alternative income concept	81,634	1,456,903	81,604	1,455,647	30	1,256	120,902	2,398,039	120,786	2,387,858	116	10,181
Tax preferences excluded from adjusted gross income:												
Total	100,761	13,390,995	100,739	13,389,912	22	1,083	150,094	18,993,502	149,954	18,960,075	140	33,426
Excluded long-term capital gains	64,996	11,392,478	64,984	11,391,417	12	1,061	109,143	15,927,061	109,024	15,893,932	119	33,129
Dividend exclusion	92,655	15,106	92,633	15,103	22	3	132,371	21,479	132,290	21,468	81	11
All other	23,500	1,984,716	23,498	1,984,698	2	18	38,938	3,048,235	38,911	3,047,948	27	287
Adjusted gross income	109,253	43,997,954	109,217	43,985,214	36	12,740	158,836	51,951,182	158,682	51,929,433	154	21,749

Footnote(s) at end of table

Table 5.8—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200 000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	117,250	410,526	117,194	410,336	56	191	149,826	519,061	149,712	518 662	114	399
Itemized deductions												
Total per adjusted gross income concept	115,225	9,676,044	115,169	9,651,255	56	24,789	145,381	10,380,972	145,297	10,355,935	84	25,037
Total per alternative income concept	115,225	9,676,044	115,169	9,651,255	56	24,789	145,381	8,414,055	145,297	8,391,396	84	22,660
Contributions deduction	112,293	2,783,710	112,243	2,781,930	50	1,780	141,142	2,992,179	141,062	2,990,440	80	1,739
Interest paid deduction												
Total per adjusted gross income concept	98 385	2 716 245	98,334	2 707 947	51	8 299	122 789	2,768,851	122,711	2,764,494	78	4,357
Total per alternative income concept	98,385	2,716,245	98,334	2,707,947	51	8,299	81,788	801,934	81,726	799,954	62	1,980
Home mortgage interest	63,668	491,347	63,639	490,812	29	535	79,405	576,093	79,345	575,103	60	990
Investment interest exceeding investment income per adjusted gross income concept	15,178	272,100	15,160	270,638	18	1,463	15,315	258,009	15,307	257,008	8	1,001
Investment interest exceeding investment income per alternative income concept	15,178	272,100	15,160	270,638	18	1,463	13,808	223,081	13,800	222,092	8	989
Medical and dental expense deduction	57,321	99,509	57,297	99,302	24	207	75,571	125,200	75,531	124,816	40	384
Net casualty or theft loss deduction	15 397	84,313	15,381	77,234	16	7,078	18,290	95,682	18,259	83,945	31	11,737
Taxes paid deduction	114,990	3,247,253	114,937	3,242,953	53	4,300	145,019	3,572,705	144,938	3,568,556	81	4,148
Miscellaneous deductions	96,556	745,014	96,514	741,889	42	3,125	120,711	826,356	120,648	823,684	63	2,672
Excess itemized deductions	115,194	9,299,311	115,138	9,274,691	56	24,620	145,350	9,907,052	145,266	9,882,282	84	24,769
Zero bracket amount (statutory)	117,250	383,351	117,194	383,182	56	169	149,826	488,162	149,712	487,796	114	366
Excess of exemptions and deductions over adjusted gross income	464	86,666	422	79,080	42	7,586	1,449	217,584	1,358	202,144	91	15,441
Taxable income												
As computed under current law	116,861	36,252,407	116,844	36,250,472	17	1,935	148,503	40,042,956	148,477	40,040,694	26	2,261
As computed under prior law.	116,785	35,870,442	116,771	35,868,559	14	1,883	148,377	39,559,247	148,354	39,557,069	23	2,179
Tax at normal rates	116,785	21,728,377	116,771	21,727,348	14	1,028	148,377	23,524,958	148,354	23,523,859	23	1,099
Tax savings	96,088	2,052,494	96,080	2,052,216	8	278	118,584	2,181,003	118,577	2,180,756	7	247
Income tax before credits	116 785	19,704 447	116,771	19,703,697	14	750	148,395	21,386,443	148,372	21 385,591	23	853
Tax credits												
Total	90,505	467,102	90,491	466,352	14	750	112,577	549,203	112,554	548,351	23	853
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	63,627	439,000	63,614	438,526	13	475	81,006	514,377	80,984	513,799	22	578
Jobs credit	3,871	17,762	3,871	17,762	—	—	4,441	22,065	4,441	22,065	—	—
Minimum tax reported on Form 1040	8,385	137,449	8,385	137,449	—	—	16,767	232,697	16,767	232,697	—	—
Alternative minimum tax reported on Form 1040	7,677	325,027	7,677	325,027	—	—	18,312	578,924	18,312	578,924	—	—
Modified total income tax												
Taxes paid to the U S	117,194	19,699,822	117,194	19,699,822	—	—	149,712	21,648,861	149,712	21,648,861	—	—
Foreign taxes paid. . .	17,036	233,925	17,036	233,925	—	—	20,616	260,125	20,616	260,125	—	—
Taxable income which would yield.												
Income tax before credits	116,785	32,962,313	116,771	32,960,866	14	1,447	148,395	36,469,630	148,372	36,467,833	23	1,798
Income tax after credits	116,576	32,265,972	116,576	32,265,972	—	—	147,534	35,615,056	147,534	35,615,056	—	—
Modified total income tax	117,194	32,971,502	117,194	32,971,502	—	—	149,712	36,951,233	149,712	36,951,233	—	—

Footnote(s) at end of table

Returns with and without modified Total Income Tax and with Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Returns with adjusted gross income less investment interest $200,000 or more						Returns with adjusted gross income plus excluded tax preferences $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Exemption amount	109,253	381,855	109,217	381,731	36	124	158,836	551,204	158,682	550,653	154	551
Itemized deductions:												
Total per adjusted gross income concept	107,228	8,764,762	107,192	8,748,003	36	16,759	154,391	11,163,620	154,267	11,127,585	124	36,036
Total per alternative income concept	107,228	8,764,762	107,192	8,748,003	36	16,759	154,365	8,765,581	154,241	8,739,727	124	25,855
Contributions deduction	104,621	2,691,619	104,589	2,690,209	32	1,410	149,926	3,070,300	149,808	3,068,251	118	2,048
Interest paid deduction												
Total per adjusted gross income concept	90,388	2,117,379	90,357	2,114,979	31	2,399	131,799	3,318,615	131,681	3,305,297	118	13,318
Total per alternative income concept	90,388	2,117,379	90,357	2,114,979	31	2,399	88,470	920,576	88,369	917,439	101	3,137
Home mortgage interest	58,368	449,111	58,353	448,957	15	154	85,478	623,916	85,384	622,246	94	1,670
Investment interest exceeding investment income per adjusted gross income concept	13,700	239,221	13,692	238,220	8	1,001	17,152	293,383	17,134	291,920	18	1,463
Investment interest exceeding investment income per alternative income concept	109,253	1,678,474	109,217	1,675,326	36	3,148	17,152	293,383	17,134	291,920	18	1,463
Medical and dental expense deduction	53,505	96,003	53,490	95,797	15	206	79,459	129,683	79,411	129,298	48	385
Net casualty or theft loss deduction	14,322	81,038	14,310	74,213	12	6,825	19,371	98,462	19,337	86,473	34	11,990
Taxes paid deduction	107,020	3,120,486	106,987	3,117,140	33	3,346	154,002	3,681,726	153,881	3,676,638	121	5,088
Miscellaneous deductions	89,739	658,237	89,713	655,664	26	2,573	128,502	864,835	128,425	861,628	77	3,206
Excess itemized deductions	107,197	8,414,476	107,161	8,397,825	36	16,650	154,360	10,660,061	154,236	10,624,424	124	35,638
Zero bracket amount (statutory)	109,253	356,904	109,217	356,796	36	109	158,836	517,801	158,682	517,304	154	497
Excess of exemptions and deductions over adjusted gross income	192	16,723	166	10,875	26	5,848	1,884	251,664	1,756	234,377	128	17,287
Taxable income												
As computed under current law	109,105	35,217,866	109,092	35,216,121	13	1,745	157,099	40,985,807	157,070	40,983,364	29	2,443
As computed under prior law	109,061	34,861,501	109,051	34,859,796	10	1,705	156,951	40,473,839	156,925	40,471,488	26	2,350
Tax at normal rates	109,061	21,225,303	109,051	21,224,347	10	955	156,951	23,959,324	156,925	23,958,153	26	1,171
Tax savings	90,740	2,018,991	90,733	2,018,745	7	247	124,131	2,210,485	124,123	2,210,207	8	278
Income tax before credits	109,061	19,232,553	109,051	19,231,844	10	709	156,970	21,791,425	156,944	21,790,532	26	893
Tax credits												
Total	84,281	441,735	84,271	441,026	10	709	119,095	565,529	119,069	564,636	26	893
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	58,847	415,570	58,838	415,135	9	435	86,009	529,582	85,984	528,964	25	618
Jobs credit	3,591	16,415	3,591	16,415	—	—	4,644	22,492	4,644	22,492	—	—
Minimum tax reported on Form 1040	6,979	123,724	6,979	123,724	—	—	18,238	239,016	18,238	239,016	—	—
Alternative minimum tax reported on Form 1040	5,955	266,759	5,955	266,759	—	—	20,054	608,815	20,054	608,815	—	—
Modified total income tax												
Taxes paid to the U.S	109,217	19,181,300	109,217	19,181,300	—	—	158,682	22,073,728	158,682	22,073,728	—	—
Foreign taxes paid	16,213	230,575	16,213	230,575	—	—	21,116	261,481	21,116	261,481	—	—
Taxable income which would yield												
Income tax before credits	109,061	32,001,255	109,051	31,999,930	10	1,324	156,970	37,337,727	156,944	37,335,812	26	1,915
Income tax after credits	108,992	31,350,429	108,992	31,350,429	—	—	156,001	36,452,069	156,001	36,452,069	—	—
Modified total income tax	109,217	31,928,147	109,217	31,928,147	—	—	158,682	37,871,020	158,682	37,871,020	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
NOTE. Detail may not add to total because of rounding

Table 5.9—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**117,194**	**100.0**	**29,715**	**25.3**	**55,335**	**47.2**	**20,761**	**17.7**	**1,118**	**.9**
Interest paid deduction	29,471	25.1	—	—	22,228	40.1	4,549	21.9	81	7.2
Taxes paid deduction	36,157	30.8	18,482	62.2	—	—	12,776	61.5	582	52.0
Contributions deduction	28,830	24.6	5,177	17.4	21,684	39.1	—	—	290	25.9
Medical and dental expense deduction	999	.8	181	.6	562	1.0	191	.9	—	—
Net casualty or theft loss deduction	926	.7	235	.7	533	.9	100	.4	*19	*1.7
Miscellaneous deductions	10,981	9.3	2,286	7.6	6,482	11.7	1,883	9.0	118	10.5
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	7,297	6.2	2,195	7.3	3,637	6.5	1,229	5.9	*28	*2.5
Jobs credit	717	.6	150	.5	183	.3	32	.1	—	—
No second largest item	1,816	1.5	1,009	3.4	*26	*( )	1	( )	—	—
Returns with expanded income $200,000 or more										
Total	**149,712**	**100.0**	**40,837**	**27.2**	**45,273**	**30.2**	**35,382**	**23.6**	**1,223**	**.8**
Interest paid deduction	26,164	17.4	—	—	8,412	18.5	11,741	33.1	134	10.9
Taxes paid deduction	21,306	14.2	*6,861	*16.8	—	—	6,460	18.2	338	27.6
Contributions deduction	44,124	29.4	17,805	43.6	16,373	36.1	—	—	378	30.9
Medical and dental expense deduction	4,507	3.0	491	1.2	1,389	3.0	1,988	5.6	—	—
Net casualty or theft loss deduction	1,955	1.3	507	1.2	698	1.5	511	1.4	3	.2
Miscellaneous deductions	29,772	19.8	6,883	16.8	12,009	26.5	*9,600	*27.1	265	21.6
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	13,682	9.1	3,558	8.7	5,357	11.8	3,767	10.6	61	4.9
Jobs credit	2,471	1.6	608	1.4	743	1.6	913	2.5	—	—
No second largest item	5,731	3.8	4,124	10.1	292	.6	402	1.1	*44	*3.6
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**158,682**	**100.0**	**44,945**	**28.3**	**69,937**	**44.0**	**26,313**	**16.5**	**1,916**	**1.2**
Interest paid deduction	38,252	24.1	—	—	27,813	39.7	6,093	23.1	116	6.0
Taxes paid deduction	49,918	31.4	27,016	60.1	—	—	15,741	59.8	1,104	57.6
Contributions deduction	36,590	23.0	7,179	15.9	26,654	38.1	—	—	378	19.7
Medical and dental expense deduction	1,331	.8	333	.7	671	.9	233	.8	—	—
Net casualty or theft loss deduction	1,157	.7	328	.7	628	.9	120	.4	*41	*2.1
Miscellaneous deductions	15,223	9.5	3,940	8.7	8,469	12.1	2,408	9.1	127	6.6
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	11,064	6.9	3,499	7.7	5,337	7.6	1,685	6.4	150	7.8
Jobs credit	1,125	.7	179	.4	229	.3	32	.1	—	—
No second largest item	4,022	2.5	2,471	5.5	136	.1	1	( )	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**109,217**	**100.0**	**24,015**	**21.9**	**14,349**	**13.1**	***32,015**	***29.3**	**2,912**	**2.6**
Interest paid deduction	11,705	10.7	—	—	1,731	12.0	3,023	9.4	248	8.5
Taxes paid deduction	4,988	4.5	1,041	4.3	—	—	1,180	3.6	116	3.9
Contributions deduction	17,855	16.3	4,063	16.9	2,878	20.0	—	—	361	12.4
Medical and dental expense deduction	10,049	9.2	1,382	5.7	1,154	8.0	3,474	10.8	—	—
Net casualty or theft loss deduction	3,351	3.0	773	3.2	434	3.0	1,179	3.6	*55	*1.8
Miscellaneous deductions	29,973	27.4	8,182	34.0	4,541	31.6	13,032	40.7	793	27.2
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	14,099	12.9	3,518	14.6	2,297	16.0	5,053	15.7	164	5.6
Jobs credit	8,572	7.8	1,329	5.5	962	6.7	3,343	10.4	457	15.6
No second largest item	8,625	7.9	3,727	15.5	352	2.4	1,731	5.4	718	24.6
Returns Without Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**56**	**100.0**	**21**	**37.5**	**8**	**14.2**	**4**	**7.1**	**1**	**1.7**
Interest paid deduction	18	32.1	—	—	4	50.0	2	50.0	—	—
Taxes paid deduction	13	23.2	10	47.6	—	—	—	—	—	—
Contributions deduction	11	19.6	*6	28.5	2	25.0	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	7	12.5	3	14.2	2	25.0	—	—	1	100.0
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	4	7.1	2	9.5	—	—	2	50.0	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	3	5.3	—	—	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**114**	**100.0**	**69**	**60.5**	**8**	**7.0**	**20**	**17.5**	**1**	**.8**
Interest paid deduction	6	5.2	—	—	3	37.5	2	10.0	—	—
Taxes paid deduction	45	39.4	*28	*40.5	—	—	*14	*70.0	—	—
Contributions deduction	20	17.5	5	7.2	2	25.0	—	—	1	100.0
Medical and dental expense deduction	2	1.7	—	—	1	12.5	1	5.0	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	5	4.3	2	2.9	1	12.5	2	10.0	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	3	2.6	1	1.4	1	12.5	1	5.0	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	33	28.9	33	47.8	—	—	—	—	—	—
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**154**	**100.0**	**96**	**62.3**	**11**	**7.1**	**4**	**2.6**	**2**	**1.3**
Interest paid deduction	38	24.6	—	—	6	54.5	2	50.0	—	—
Taxes paid deduction	38	24.6	34	35.4	—	—	—	—	1	50.0
Contributions deduction	23	14.9	*17	*17.7	3	27.2	—	—	—	—
Medical and dental expense deduction	1	.6	1	1.0	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	7	4.5	3	3.1	2	18.1	—	—	1	50.0
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	*14	*9.0	*12	*12.5	—	—	2	50.0	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	33	21.4	29	30.2	—	—	—	—	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**36**	**100.0**	**8**	**22.2**	**16**	**44.4**	**4**	**11.1**	**1**	**2.7**
Interest paid deduction	6	16.6	—	—	3	18.7	1	25.0	—	—
Taxes paid deduction	4	11.1	1	12.5	—	—	—	—	—	—
Contributions deduction	*11	*30.5	2	25.0	*7	*43.7	—	—	—	—
Medical and dental expense deduction	3	8.3	—	—	—	—	3	75.0	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	6	16.6	2	25.0	3	18.7	—	—	1	100.0
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	6	16.6	3	37.5	3	18.7	—	—	—	—

Footnote(s) at end of table

Table 5.9—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect—Continued: Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns With Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**556**	**.4**	**3,280**	**2.8**	**—**	**—**	**6,093**	**5.2**	**336**	**.2**
Interest paid deduction	226	40.6	670	20.4	—	—	1,670	27.4	47	13.9
Taxes paid deduction	259	46.5	1,761	53.6	—	—	2,216	36.3	81	24.1
Contributions deduction	*45	*8.0	619	18.8	—	—	1,004	16.4	*11	*3.2
Medical and dental expense deduction	—	—	38	1.1	—	—	*27	*.4	—	—
Net casualty or theft loss deduction	—	—	*14	*.4	—	—	*25	*.4	—	—
Miscellaneous deductions	*18	*3.2	—	—	—	—	190	3.1	*4	*1.1
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	*8	*1.4	164	5.0	—	—	—	—	36	10.7
Jobs credit	—	—	*13	*.4	—	—	339	5.5	—	—
No second largest item	—	—	1	( )	—	—	622	10.2	157	46.7
Returns with expanded income $200,000 or more										
Total	**1,156**	**.7**	**14,131**	**9.4**	**—**	**—**	**10,621**	**7.0**	**1,089**	**.7**
Interest paid deduction	271	23.4	3,142	22.2	—	—	2,393	22.5	71	6.5
Taxes paid deduction	331	28.6	4,161	29.4	—	—	3,010	28.3	145	13.3
Contributions deduction	449	38.8	5,231	37.0	—	—	3,773	35.5	115	10.5
Medical and dental expense deduction	2	.1	473	3.3	—	—	143	1.3	*21	*1.9
Net casualty or theft loss deduction	—	—	190	1.3	—	—	45	.4	1	( )
Miscellaneous deductions	44	3.8	—	—	—	—	964	9.0	*7	*.6
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	56	4.8	753	5.3	—	—	—	—	130	11.9
Jobs credit	1	( )	58	.4	—	—	148	1.3	—	—
No second largest item	*2	*.1	123	.8	—	—	145	1.3	599	55.0
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**791**	**.5**	**4,546**	**2.8**	**—**	**—**	**9,581**	**6.0**	**653**	**.4**
Interest paid deduction	348	43.9	1,035	22.7	—	—	2,789	29.1	58	8.8
Taxes paid deduction	359	45.3	2,230	49.0	—	—	3,305	34.5	163	24.9
Contributions deduction	47	5.9	940	20.6	—	—	1,368	14.2	*24	*3.6
Medical and dental expense deduction	—	—	66	1.4	—	—	*28	*.2	—	—
Net casualty or theft loss deduction	—	—	*14	*.3	—	—	26	.2	—	—
Miscellaneous deductions	*18	*2.2	—	—	—	—	257	2.6	*4	*.6
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	*19	*2.4	247	5.4	—	—	—	—	127	19.4
Jobs credit	—	—	*13	*.2	—	—	672	7.0	—	—
No second largest item	—	—	1	( )	—	—	1,136	11.8	277	42.4
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**1,560**	**1.4**	**22,181**	**20.3**	**—**	**—**	**10,318**	**9.4**	**1,867**	**1.7**
Interest paid deduction	241	15.4	4,617	20.8	—	—	1,653	16.0	192	10.2
Taxes paid deduction	127	8.1	1,513	6.8	—	—	908	8.8	103	5.5
Contributions deduction	495	31.7	6,231	28.0	—	—	3,411	33.0	416	22.2
Medical and dental expense deduction	54	3.4	3,202	14.4	—	—	637	6.1	146	7.8
Net casualty or theft loss deduction	—	—	641	2.8	—	—	214	2.0	*55	*2.9
Miscellaneous deductions	483	30.9	—	—	—	—	2,479	24.0	463	24.8
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	109	6.9	2,784	12.5	—	—	—	—	174	9.3
Jobs credit	50	3.2	1,764	7.9	—	—	667	6.4	—	—
No second largest item	1	( )	1,429	6.4	—	—	349	3.3	318	17.0
Returns Without Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**12**	**21.4**	**6**	**10.7**	**—**	**—**	**3**	**5.3**	**1**	**1.7**
Interest paid deduction	*8	*66.6	2	33.3	—	—	1	33.3	1	100.0
Taxes paid deduction	—	—	1	16.6	—	—	2	66.6	—	—
Contributions deduction	3	25.0	—	—	—	—	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	1	8.3	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	3	50.0	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**—**	**—**	**4**	**3.5**	**—**	**—**	***12**	***10.5**	**—**	**—**
Interest paid deduction	—	—	1	25.0	—	—	—	—	—	—
Taxes paid deduction	—	—	1	25.0	—	—	2	16.6	—	—
Contributions deduction	—	—	2	50.0	—	—	*10	*83.3	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—
Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
Total	**30**	**19.4**	**6**	**3.9**	**—**	**—**	**4**	**2.6**	**1**	**.6**
Interest paid deduction	*26	*86.6	2	33.3	—	—	1	25.0	1	100.0
Taxes paid deduction	—	—	1	16.6	—	—	2	50.0	—	—
Contributions deduction	3	10.0	—	—	—	—	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	1	3.3	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	3	50.0	—	—	1	25.0	—	—
Returns with adjusted gross income less investment interest $200,000 or more										
Total	**—**	**—**	**4**	**11.1**	**—**	**—**	**3**	**8.3**	**—**	**—**
Interest paid deduction	—	—	1	25.0	—	—	1	33.3	—	—
Taxes paid deduction	—	—	2	50.0	—	—	1	33.3	—	—
Contributions deduction	—	—	1	25.0	—	—	1	33.3	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—

( ) Less than 0.05 percent.
*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 5.10—Returns Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	56	—	†	†	—	†	—	3	—	†	47
Interest paid deduction:											
Total	56	5	22	5	†	†	†	†	†	†	16
Investment interest per income concept	56	6	26	3	4	†	†	*4	—	—	10
Investment interest exceeding investment income per concept	56	38	8	4	†	†	—	†	†	†	†
Taxes paid deduction	56	3	35	8	†	—	—	—	—	†	7
Contributions deduction	56	6	37	*5	†	†	†	3	—	—	†
Medical and dental expense deduction	56	32	23	—	—	—	—	—	—	—	†
Net casualty or theft loss deduction	56	40	4	—	—	—	—	—	—	3	*9
Miscellaneous deductions	56	14	30	5	—	—	†	—	—	—	6
Deduction equivalent of:											
Total credits	56	42	4	†	4	†	—	—	—	4	—
Foreign tax credit	56	56	—	—	—	—	—	—	—	—	—
Investment credit	56	43	4	†	4	†	—	—	—	3	—
Jobs credit	56	56	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	56	14	30	4	†	3	†	†	—	—	†

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	114	30	8	22	1	—	3	3	—	—	47
Interest paid deduction:											
Total	114	52	57	1	—	—	—	—	1	—	3
Investment interest per income concept	114	38	56	15	2	2	1	—	—	—	—
Investment interest exceeding investment income per concept	114	106	5	—	—	—	—	—	—	—	3
Taxes paid deduction	114	33	69	3	1	1	—	—	—	—	7
Contributions deduction	114	34	71	2	1	3	—	2	—	—	1
Medical and dental expense deduction	114	74	38	—	1	—	—	—	—	—	1
Net casualty or theft loss deduction	114	83	2	—	—	—	—	1	—	2	26
Miscellaneous deductions	114	51	54	2	1	—	1	—	—	—	5
Deduction equivalent of:											
Total credits	114	91	5	11	2	1	—	1	1	2	—
Foreign tax credit	114	114	—	—	—	—	—	—	—	—	—
Investment credit	114	92	5	11	2	1	—	1	1	1	—
Jobs credit	114	114	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	114	14	18	2	2	18	2	—	10	—	48

Type of deduction or credit	Returns with adjusted gross income plus excluded tax preferences $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total itemized deductions	154	30	5	15	1	11	1	26	1	2	62
Interest paid deduction:											
Total	154	36	39	23	14	—	22	1	1	4	14
Investment interest per income concept	154	38	60	13	6	—	22	5	—	2	8
Investment interest exceeding investment income per concept	154	138	8	3	1	1	—	—	1	1	1
Taxes paid deduction	154	33	103	8	2	—	—	—	—	1	7
Contributions deduction	154	36	105	5	3	1	1	2	—	—	1
Medical and dental expense deduction	154	106	46	—	1	—	—	—	—	—	1
Net casualty or theft loss deduction	154	120	4	—	—	—	—	1	—	3	26
Miscellaneous deductions	154	77	65	5	—	—	1	—	—	—	6
Deduction equivalent of:											
Total credits	154	128	6	11	4	1	—	1	1	2	—
Foreign tax credit	154	154	—	—	—	—	—	—	—	—	—
Investment credit	154	129	6	11	4	1	—	1	1	1	—
Jobs credit	154	154	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	154	14	31	3	5	20	23	10	—	—	48

Type of deduction or credit	Returns with adjusted gross income less investment interest $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total itemized deductions	36	—	2	2	—	—	1	2	—	—	29
Interest paid deduction											
Total	36	19	13	1	—	—	—	—	—	—	3
Investment interest per income concept	36	6	21	5	1	1	1	—	—	—	1
Investment interest exceeding investment income per concept	36	28	5	—	—	—	—	—	—	—	3
Taxes paid deduction	36	3	24	1	1	—	1	—	—	—	6
Contributions deduction	36	4	24	2	—	1	1	2	—	1	1
Medical and dental expense deduction	36	21	14	—	—	—	—	—	—	—	1
Net casualty or theft loss deduction	36	24	1	—	—	—	—	—	—	2	9
Miscellaneous deductions	36	10	16	3	1	—	1	—	—	—	5
Deduction equivalent of											
Total credits	36	26	2	1	2	1	—	—	—	4	—
Foreign tax credit	36	36	—	—	—	—	—	—	—	—	—
Investment credit	36	27	2	1	2	1	—	—	—	3	—
Jobs credit	36	36	—	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	36	14	17	1	—	2	—	—	—	—	2

*Estimate should be used with caution because of the small number of sample returns on which it is based

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

Table 5.11—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Effective Tax Rate	Size of adjusted gross income					Size of expanded income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**93,902,469**	**90,773,278**	**2,568,427**	**443,514**	**117,250**	**93,902,469**	**90,631,603**	**2,628,543**	**492,497**	**149,826**
Returns without modified total income tax										
Number of returns	18,474,553	18,464,579	9,300	618	56	18,474,553	18,464,096	9,430	913	114
Percent of total	19.7	20.3	0.4	0.1	( )	19.7	20.4	0.4	0.2	0.1
Returns with modified total income tax:										
Number of returns	75,427,916	72,308,699	2,559,127	442,896	117,194	75,427,916	72,167,507	2,619,113	491,584	149,712
Percent of total	80.3	79.7	99.6	99.9	100.0	80.3	79.6	99.6	99.8	99.9
Effective tax rate										
Under 5 percent:										
Number of returns	11,692,958	11,664,953	22,350	5,096	559	11,820,100	11,779,819	34,037	5,625	619
Percent of total	12.5	12.9	0.9	1.1	0.5	12.6	13.0	1.3	1.1	0.4
5 under 10 percent:										
Number of returns	19,309,761	19,257,463	45,999	5,097	1,202	19,430,783	19,321,832	94,116	12,491	2,344
Percent of total	20.6	21.2	1.8	1.1	1.0	20.7	21.3	3.6	2.5	1.6
10 under 15 percent:										
Number of returns	24,953,788	24,818,123	126,280	7,659	1,726	24,920,838	24,704,696	177,978	32,337	5,827
Percent of total	26.6	27.3	4.9	1.7	1.5	26.5	27.3	6.8	6.6	3.9
15 under 20 percent:										
Number of returns	13,381,224	12,933,391	432,983	12,878	1,972	13,319,724	12,805,786	462,316	35,817	15,805
Percent of total	14.3	14.2	16.9	2.9	1.7	14.2	14.1	17.6	7.3	10.5
20 under 25 percent:										
Number of returns	4,071,516	3,191,712	848,993	27,343	3,468	4,061,828	3,139,721	860,472	44,279	17,356
Percent of total	4.3	3.5	33.1	6.2	3.0	4.3	3.5	32.7	9.0	11.6
25 under 30 percent:										
Number of returns	1,141,251	371,796	699,764	63,834	5,857	1,107,447	353,327	664,713	75,047	14,360
Percent of total	1.2	0.4	27.2	14.4	5.0	1.2	0.4	25.3	15.2	9.6
30 under 35 percent:										
Number of returns	469,827	50,555	290,619	116,707	11,946	438,067	47,407	256,591	114,772	19,297
Percent of total	0.5	0.1	11.3	26.3	10.2	0.5	0.1	9.8	23.3	12.9
35 under 40 percent:										
Number of returns	227,593	5,764	75,074	125,448	21,307	204,078	5,213	57,856	116,205	24,804
Percent of total	0.2	( )	2.9	28.3	18.2	0.2	( )	2.2	23.6	16.6
40 under 45 percent:										
Number of returns	101,392	2,648	13,065	56,478	29,201	80,380	*1,860	9,086	42,496	26,938
Percent of total	0.1	( )	0.5	12.7	24.9	0.1	*( )	0.3	8.6	18.0
45 under 50 percent:										
Number of returns	43,779	4,944	2,379	16,079	20,377	27,742	*3,180	1,129	9,319	14,114
Percent of total	( )	( )	0.1	3.6	17.4	( )	*( )	( )	1.9	9.4
50 under 60 percent:										
Number of returns	23,673	1,002	737	5,561	16,373	12,785	*1,802	*417	3,053	7,513
Percent of total	( )	( )	( )	1.3	14.0	( )	*( )	*( )	0.6	5.0
60 under 70 percent:										
Number of returns	4,019	697	161	301	2,860	807	*27	2	*48	730
Percent of total	( )	( )	( )	0.1	2.4	( )	*( )	( )	*( )	0.5
70 under 80 percent:										
Number of returns	1,153	738	*108	143	164	105	*27	2	*71	5
Percent of total	( )	( )	*( )	( )	0.1	( )	*( )	( )	*( )	( )
80 percent or more:										
Number of returns	5,982	4,913	615	272	182	3,232	2,810	*398	*24	—
Percent of total	( )	( )	( )	0.1	0.2	( )	( )	*( )	*( )	—

Footnote(s) at end of table

Table 5.11—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples]

Effective Tax Rate	Size of adjusted gross income plus excluded tax preferences					Size of adjusted gross income less investment interest				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**93,902,469**	**90,525,379**	**2,705,500**	**512,754**	**158,836**	**93,902,469**	**90,876,210**	**2,492,732**	**424,274**	**109,253**
Returns without modified total income tax										
Number of returns	18,474,553	18,461,519	11,863	1,017	154	18,474,553	18,466,239	7,795	483	36
Percent of total	19.7	20.4	0.4	0.2	0.1	19.7	20.3	0.3	0.1	( )
Returns with modified total income tax										
Number of returns	75,427,916	72,063,860	2,693,637	511,737	158,682	75,427,916	72,409,971	2,484,937	423,791	109,217
Percent of total	80.3	79.6	99.6	99.8	99.9	80.3	79.7	99.7	99.9	100.0
Effective tax rate										
Under 5 percent										
Number of returns	11,877,743	11,819,969	47,985	8,579	1,210	11,638,343	11,617,614	17,540	2,943	246
Percent of total	12.6	13.1	1.8	1.7	0.8	12.4	12.8	0.7	0.7	0.2
5 under 10 percent										
Number of returns	19,533,504	19,408,279	103,730	17,042	4,453	19,210,402	19,171,380	34,812	3,747	463
Percent of total	20.8	21.4	3.8	3.3	2.8	20.5	21.1	1.4	0.9	0.4
10 under 15 percent										
Number of returns	24,971,249	24,720,327	206,661	35,492	8,769	24,888,858	24,781,226	101,789	4,831	1,012
Percent of total	26.6	27.3	7.6	6.9	5.5	26.5	27.3	4.1	1.1	0.9
15 under 20 percent										
Number of returns	13,255,334	12,695,020	503,022	40,287	17,005	13,445,023	13,051,881	382,193	9,744	1,205
Percent of total	14.1	14.0	18.6	7.9	10.7	14.3	14.4	15.3	2.3	1.1
20 under 25 percent										
Number of returns	3,985,262	3,027,706	888,218	51,416	17,922	4,144,190	3,309,817	811,971	20,320	2,082
Percent of total	4.2	3.3	32.8	10.0	11.3	4.4	3.6	32.6	4.8	1.9
25 under 30 percent										
Number of returns	1,072,803	332,816	642,050	81,450	16,487	1,177,495	400,696	719,988	52,715	4,096
Percent of total	1.1	0.4	23.7	15.9	10.4	1.3	0.4	28.9	12.4	3.7
30 under 35 percent										
Number of returns	425,199	44,950	239,842	119,381	21,026	481,524	53,791	312,520	106,845	8,368
Percent of total	0.5	( )	8.9	23.3	13.2	0.5	0.1	12.5	25.2	7.7
35 under 40 percent										
Number of returns	190,686	*5,212	51,858	107,988	25,628	243,526	6,265	84,947	133,571	18,743
Percent of total	0.2	*( )	1.9	21.1	16.1	0.3	( )	3.4	31.5	17.2
40 under 45 percent										
Number of returns	75,248	*2,005	8,431	38,678	26,134	109,109	2,589	14,372	63,329	28,819
Percent of total	0.1	*( )	0.3	7.5	16.5	0.1	( )	0.6	14.9	26.4
45 under 50 percent										
Number of returns	26,708	*4,724	1,040	8,432	12,512	46,430	3,358	2,579	18,392	22,101
Percent of total	( )	*( )	( )	1.6	7.9	( )	( )	0.1	4.3	20.2
50 under 60 percent										
Number of returns	10,177	*25	*404	2,861	6,887	28,815	3,089	1,057	6,441	18,228
Percent of total	( )	*( )	*( )	0.6	4.3	( )	( )	( )	1.5	16.7
60 under 70 percent										
Number of returns	718	*27	—	*46	645	6,258	2,167	265	380	3,446
Percent of total	( )	*( )	—	*( )	0.4	( )	( )	( )	0.1	3.2
70 under 80 percent										
Number of returns	*95	*25	—	*67	3	736	188	136	212	200
Percent of total	*( )	*( )	—	*( )	( )	( )	( )	( )	( )	0.2
80 percent or more										
Number of returns	3,190	2,775	*396	*18	1	7,207	5,910	768	321	208
Percent of total	( )	( )	*( )	*( )	( )	( )	( )	( )	0.1	0.2

( )Less than 0.05 percent
*Estimate should be used with caution because of the small number of sample returns on which it is based
NOTE: Detail may not add to total because of rounding

Returns with and without modified total income tax and with income $200,000 or more under alternative concepts: Distribution of returns by ratio of taxable income to specified alternative income

[All figures are estimates based on samples]

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**117,250**	**100.0**	**—**	**149,826**	**100.0**	**—**	**158,836**	**100.0**	**—**	**109,253**	**100.0**	**—**
Returns without modified total income tax	56	—	—	114	0.1	—	154	0.1	—	36	—	—
Returns with modified total income tax	117,194	100.0	100.0	149,712	99.9	100.0	158,682	99.9	100.0	109,217	100.0	100.0
Ratio of taxable income to alternative income:												
Under 5 percent	24	( )	( )	82	0.1	0.1	97	0.1	0.1	8	( )	( )
5 under 10 percent	128	0.1	0.1	91	0.1	0.1	237	0.1	0.2	30	( )	( )
10 under 15 percent	376	0.3	0.5	373	0.2	0.4	740	0.5	0.7	156	0.1	0.2
15 under 20 percent	649	0.6	1.0	762	0.5	0.9	1,912	1.2	1.9	265	0.2	0.4
20 under 25 percent	791	0.7	1.7	1,733	1.2	2.0	3,227	2.0	3.9	380	0.3	0.8
25 under 30 percent	933	0.8	2.5	3,847	2.6	4.6	5,710	3.6	7.5	519	0.5	1.2
30 under 35 percent	1,079	0.9	3.4	7,527	5.0	9.6	8,742	5.5	13.0	588	0.5	1.8
35 under 40 percent	1,293	1.1	4.5	12,485	8.3	18.0	12,835	8.1	21.1	885	0.8	2.6
40 under 45 percent	1,779	1.5	6.0	11,278	7.5	25.5	11,677	7.4	28.5	1,153	1.1	3.6
45 under 50 percent	2,781	2.4	8.4	8,243	5.5	31.0	8,406	5.3	33.8	1,616	1.5	5.1
50 under 60 percent	8,838	7.5	15.9	18,333	12.2	43.3	21,111	13.3	47.1	6,459	5.9	11.0
60 under 70 percent	21,746	18.6	34.5	28,593	19.1	62.4	30,975	19.5	66.6	17,467	16.0	27.0
70 under 80 percent	39,224	33.5	68.0	35,350	23.6	86.0	34,132	21.5	88.1	37,621	34.4	61.5
80 percent or more	37,553	32.0	100.0	21,015	14.0	100.0	18,881	11.9	100.0	42,070	38.5	100.0

( )Less than 0.05 percent
NOTE: Detail may not add to total because of rounding

Section 6

1980 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1980**

For Privacy Act Notice, see Instructions | For the year January 1–December 31, 1980, or other tax year beginning 1980 ending , 19

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Your occupation ▶ | Spouse's occupation ▶

Presidential Election Campaign Fund

Do you want $1 to go to this fund? Yes No

If joint return, does your spouse want $1 to go to this fund? Yes No

Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 2 of Instructions.) State; City, village, borough, etc.

B Do you live within the legal limits of a city, village, etc.? ☐ Yes ☐ No

C In what county do you live?

D In what township do you live?

Filing Status

Check only one box

For IRS use only

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶

4 ☐ Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19) (See page 6 of Instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply

6a ☐ Yourself ☐ 65 or over ☐ Blind

b ☐ Spouse ☐ 65 or over ☐ Blind

Enter number of boxes checked on 6a and b ▶

c First names of your dependent children who lived with you ▶

Enter number of children listed on 6c ▶

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one half of dependent's support?

Enter number of other dependents ▶

Add numbers entered in boxes above ▶

7 Total number of exemptions claimed

Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions

Please attach check or money order here

8	Wages, salaries, tips, etc.	8	
9	Interest income (attach Schedule B if over $400)	9	
10a	Dividends (attach Schedule B if over $400) ; 10b Exclusion		
c	Subtract line 10b from line 10a	10c	
11	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	
14	Capital gain or (loss) (attach Schedule D)	14	
15	40% of capital gain distributions not reported on line 14 (See page 9 of Instructions)	15	
16	Supplemental gains or (losses) (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on line 18	17	
18	Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20a	Unemployment compensation (insurance). Total received		
b	Taxable amount, if any, from worksheet on page 10 of Instructions	20b	
21	Other income (state nature and source—see page 10 of Instructions) ▶	21	
22	**Total income.** Add amounts in column for lines 8 through 21 ▶	22	

Adjustments to Income

(See Instructions on page 10)

23	Moving expense (attach Form 3903 or 3903F)	23	
24	Employee business expenses (attach Form 2106)	24	
25	Payments to an IRA (enter code from page 10)	25	
26	Payments to a Keogh (H.R. 10) retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Disability income exclusion (attach Form 2440)	29	
30	**Total adjustments.** Add lines 23 through 29 ▶	30	

Adjusted Gross Income

31	**Adjusted gross income.** Subtract line 30 from line 22. If this line is less than $10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions ▶	31	

• U.S. Government Printing Office: 1980-0-313-413 E.I. #52-1074467

Tax Computation

(See Instructions on page 11)

32	Amount from line 31 (adjusted gross income)		32	
33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41		33	
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual-status alien*			
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if • *Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* • *You have more exemptions than are shown in the Tax Table for your filing status, OR* • *You use Schedule G or Form 4726 to figure your tax* Otherwise, you MUST use the Tax Tables to find your tax.		34	
35	Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC		35	
36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax		36	
37	**Total.** Add lines 35 and 36 ▶		37	

Credits

(See Instructions on page 12)

38	Credit for contributions to candidates for public office	38		
39	Credit for the elderly (attach Schedules R&RP)	39		
40	Credit for child and dependent care expenses (attach Form 2441)	40		
41	Investment credit (attach Form 3468)	41		
42	Foreign tax credit (attach Form 1116)	42		
43	Work incentive (WIN) credit (attach Form 4874)	43		
44	Jobs credit (attach Form 5884)	44		
45	Residential energy credits (attach Form 5695)	45		
46	**Total credits.** Add lines 38 through 45		46	
47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	

Other Taxes

(Including Advance EIC Payments)

48	Self-employment tax (attach Schedule SE)	48	
49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	
51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	
52	Tax on an IRA (attach Form 5329)	52	
53	Advance earned income credit (EIC) payments received (from Form W-2)	53	
54	**Balance.** Add lines 47 through 53 ▶	54	

Payments

Attach Forms W-2, W-2G, and W-2P to front.

55	Total Federal income tax withheld	55		
56	1980 estimated tax payments and amount applied from 1979 return	56		
57	Earned income credit. If line 32 is under $10,000, see pages 13 and 14 of Instructions	57		
58	Amount paid with Form 4868	58		
59	Excess FICA and RRTA tax withheld (two or more employers)	59		
60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	60		
61	Regulated Investment Company credit (attach Form 2439)	61		
62	**Total.** Add lines 55 through 61 ▶		62	

Refund or Balance Due

63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶	63	
64	Amount of line 63 to be **REFUNDED TO YOU** ▶	64	
65	Amount of line 63 to be applied to your 1981 estimated tax ▶ 65		
66	If line 54 is larger than line 62, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 15 of Instructions.) ▶ $	66	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature Date ▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only

Preparer's signature and date ▶ | Check if self-employed ▶ ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

1980

Instructions for preparing Form 1040

Department of the Treasury / Internal Revenue Service

and Instructions for Schedules A, B, C, D, E, F, R, RP, and SE

(Tax Tables — pages 32 – 43)

From the Commissioner

These instructions contain information needed to complete Form 1040 and related schedules. Before starting Form 1040, please check to see if you can file Form 1040A instead. See page 3 of the instructions—"Which Form to File".

Most of the lines on this year's form are the same as last year. See **Highlights for 1980** on page 2 for a brief summary of important reminders.

If your income is less than $10,000 and you have a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read pages 13 and 14 of the Instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 53 of Form 1040. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W–5 with your employer.

If you need help, please call us at the number listed for your area on page 48 or 49, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980

Please note these important reminders for this year.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Renewable Energy Source Credit Has Been Increased

Both the percentage and the maximum credit allowable for installing solar, wind, or geothermal energy equipment in connection with your principal residence have been increased. Certain structural parts, such as solar roof panels installed as a roof, also qualify. See **Form 5695** for more details.

Political Contributions

You can claim a credit for one-half of what you gave, but not more than $50 ($100 if you are married filing a joint return). However, you may no longer claim an itemized deduction for these contributions. See the instructions for line 38 on page 12.

Standard Mileage Rates Increased

The standard mileage rate for business use of a car or truck has been increased to 20 cents per mile for the first 15,000 miles. For each mile over 15,000, the rate is 11 cents. The standard mileage rate for charitable, medical, or moving purposes has been increased to 9 cents per mile.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, see **IRS Will Figure Your Tax and Some of Your Credits,** on pages 3 and 4 of the Instructions.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see **Publication 505,** Tax Withholding and Estimated Tax.

Do You Want More or Less Income Tax Withheld In 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 16 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free telephone number for your area and ask for the Problem Resolution Office

The following Statement and Instructions have been supplied by the Bureau of Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D C. 20233, or call collect 812–288–3055 between the hours of 8 a.m. and 8 p m (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live?

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

- If you are filing a joint return, but not living with your spouse, answer the questions for either residence.
- If you are a college student away from home, answer the questions for the place where you live while attending college.
- If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.
- If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.?

Every municipality has definite legal limits

If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **No** to Question B.

Question C.—In what county do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County

Question D.—In what township do you live?

Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)
Illinois (townships and precincts)
Indiana (townships)
Kansas (townships)
Maine (towns and plantations)
Massachusetts (towns)
Michigan (townships)
Minnesota (townships)
Missouri (townships)
Nebraska (townships and precincts)
New Hampshire (towns)
New Jersey (townships)
New York (towns)
North Dakota (townships)
Ohio (townships)
Pennsylvania (townships)
Rhode Island (towns)
South Dakota (townships)
Vermont (towns)
Wisconsin (towns)

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

You must file a return for 1980, even if you owe no tax:	And your income was at least:
If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:	
Under 65	$3,300
65 or over	4,300
If you were married filing a joint return and were living with your spouse at the end of 1980 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400
If you were married filing a separate return or married but were not living with your spouse at the end of 1980	1,000
If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	1,000
If you were a qualifying widow(er) with a dependent child and:	
Under 65	4,400
65 or over	5,400
If you could exclude income from sources within U.S. possessions	1,000
If you were self-employed and your net earnings from this work were at least $400	
If you received any advance earned income credit (EIC) payments from your employer(s) during 1980	

Even if your income was less than the amounts shown above, you must file a return if you qwe any taxes, such as:

- FICA (Social Security) on tips you did not report to your employer.
- Minimum Tax.
- Tax on an IRA (Individual Retirement Arrangement).
- Tax from recomputing a prior year investment credit.

These rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the United States at the end of 1980 and who file a joint return as discussed on page 6, under *Special Rule for Aliens*.

Note: *Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file* **Form 1040NR,** *U.S. Nonresident Alien Income Tax Return. Also get* **Publication 519,** *U.S. Tax Guide for Aliens.*

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, unemployment compensation, and not more than $400 in interest or $400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than $400 if you are filing only to get a refund of the earned income credit), AND
- Your total income is $20,000 or less ($40,000 or less if you are married and filing a joint return).

Since Form 1040A is easier to complete than Form 1040, you should use it if you can unless Form 1040 lets you pay less tax. However, even if you meet the above tests, you may still have to file Form 1040.

You MUST Use Form 1040 if:

- You itemize deductions.
- You claim more exemptions than are shown in the tax table for your filing status.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons who Live Apart (and Abandoned Spouses).
- You can be claimed as a dependent on your parents' return AND had interest, dividends, or other unearned income of $1,000 or more, AND had earned income of less than $2,300 if single (less than $1,700 if married filing a separate return).
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1980 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien at the end of 1980 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You take any of the Adjustments to Income shown on Form 1040, lines 23 through 29.
- You file any of these forms:

Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).

Schedule G, Income Averaging.

Form 2210, Underpayment of Estimated Tax by Individuals.

Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.

Form 4563, Exclusion of Income from Sources in United States Possessions.

- You owe any of the taxes on Form 1040, line 36 or lines 48 through 52.
- You claim any of the credits on Form 1040, lines 39 through 46.
- You claim any of the payments on Form 1040, lines 58, 60, 61, or 62.
- You are required to fill in Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 19 of Instructions).

When to File

You should file as soon as you can after January 1, but not later than April 15, 1981. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 15. If you know that you cannot meet the April 15 deadline, you should ask for an extension on **Form 4868,** Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet all of the conditions below:

- All of your income for 1980 was from one or more of these:

a. Salaries and Wages.
b. Tips.
c. Interest.
d. Dividends.
e. Pensions or Annuities.

- You do not itemize deductions.
- You do not file **Schedule G,** Income Averaging.
- You do not file **Form 2555,** Deduction from, or Exclusion of, Income Earned Abroad.
- Your adjusted gross income (line 31) is not more than $20,000 (not more than $40,000 if you are married and filing a joint return or filing as a qualifying widow(er)).
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

- You give us enough information so that we can figure the tax. Please read the following instructions:

a. Fill in the parts of your return through line 31 that apply to you. The Line-By-Line Instructions which start on page 5 explain how to fill in your return.
b. If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your adjusted gross income and your spouse's adjusted gross income separately.
c. Read lines 38 through 61. Fill in the lines that apply to you, but do not fill in the Total lines. See the instruction below if you want us to figure your Credit for the Elderly or Earned Income Credit.
d. Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

We will figure some of your credits too

Fill in your return through line 31 as explained above. Follow the instructions below and sign, date, and mail it before the due date. We will then figure these credits if you qualify:

Credit for the Elderly. Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 39.

Schedule R.—Check the box for your filing status and age, and fill in line 2(a).

Schedule RP.—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2 and 5.

Earned Income Credit. On line 57 of your return write "EIC."

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980?—If so, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a joint return if your spouse died in 1981 before filing a return.

A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" and show the date of death in the name and address space of Form 1040 Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign

If a refund is due, the person claiming it must file with the return a **Form 1310,** *Statement of Person Claiming Refund Due a Deceased Taxpayer.* If the person claiming the refund is a surviving spouse filing a joint return with the decedent, Form 1310 is not needed.

If you want more details, please get **Publication 559,** Tax Information for Survivors, Executors, and Administrators.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. Please get **Publication 54,** Tax Guide for U.S. Citizens Abroad, for more information.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance s te near you

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—
Holtsville, NY 00501
All Other Counties—
Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico *(or if excluding income under section 933)*—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent Residents—Department of Finance, Tax Division, Charlotte Ama e, St Thomas, VI 00801
A.P.O. or F.P.O. *address of*
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913*—Philadelphia, PA 19255

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 steps that follow BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on this page and end on page 15.

Finally, steps 6 through 9 are on page 15. They are the steps you should take after your Form 1040 (and other schedules and forms you need) are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call or visit an Internal Revenue Service office.

Step 1

Get all of your income records together.

These include any Forms W–2, W–2G, W–2P, 1087, and 1099 that you may have. If you don't get a Form W–2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W–2, or correct it. If you cannot get a Form W–2 by February 15, please contact an IRS office.

If you have someone prepare your return for you, make sure that person has all your income records and expense records so he or she can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible.

Step 2

If you plan to take tax credits or itemize deductions, get all the information and expense records you will need.

Pages 12 through 19 of these instructions tell you what credits and deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts
- Interest payment records for items such as a home mortgage and installment payments on cars or appliances.

Step 3

Get any forms, schedules, or publications you need.

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Your local bank or post office, or any IRS office, should have most of them. Or, you can use the order blank on the next to the last page of this instruction booklet. We will send you the forms, schedules, and publications you ask for.

Step 4

Use the mailing label from the forms booklet we sent you and make sure it is correct.

If it isn't, mark through it and correct it on the label. Show your apartment number if you have one. Use of the label helps us identify your account, saves processing time, and speeds refunds.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to your return until you finish filling it in and check all entries.

If you don't have a social security number, please get **Form SS–5** from a Social Security Administration (SSA) office, post office, or IRS office. File it with your local SSA office early enough to get your number before April 15. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

Step 5

Fill in your return.

We have listed Line By Line Instructions for filling in the Form 1040. The instructions begin below and end on page 15. Please follow them.

Step 6 picks up on page 15.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label from the forms booklet we sent you. If you did not receive a booklet with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same as the name SSA has on its records. This may prevent delays in issuing your refund.

If you are filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return and have different last names, please separate the names with an "and." For example: "John Brown and Mary Smith."

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns.

You may have $1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have $1 go to this fund, or both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 38.

Filing Status

Boxes 1 through 5

Were You Single or Married?

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs whether you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests for *Married Persons Who Live Apart (and Abandoned Spouses)*, on page 6, you may consider yourself single for the whole year.

If your spouse died during 1980, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1980.

Married Persons

Joint or Separate Returns?

Joint Return. In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, write in the signature area "Filing as surviving spouse." Also write "deceased" after the name of the decedent and show the date of death in the name and address space.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described below under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens.—If at the end of 1980, you were a nonresident alien or dual-status alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519, U.S. Tax Guide for Aliens.**

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income. If you both file, you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see **For Your Spouse** on page 7.

Community Property States.—Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555,** Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife may file as Single or as Head of household and use tax rates that are lower than those for married persons filing separate returns. This means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single if you meet ALL of the following tests:

a. You file a separate return,
b. You paid more than half the cost to keep up your home in 1980,
c. Your spouse did not live with you at any time during 1980, and
d. For over 6 months of 1980, your home was the principal residence of your child or stepchild **whom you can claim as a dependent.**

You should check Box 4 for Head of household if your home in test **d**, above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single. You may also be able to claim the earned income credit.

Were You a Head of Household?

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status **ONLY IF** on December 31, 1980, you were unmarried (including certain married persons who live apart) or legally separated and meet test **a.** or **b.** below:

a. You paid more than half the cost of keeping up a home which was the principal residence of your father or mother whom you can claim as a dependent. (You must be able to claim this parent as your dependent without a Multiple Support Declaration, but you did not have to live with that parent.) OR

b. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived all year (except for temporary absences for vacation or school):

1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)
Note: *If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild, who is* not *your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person qualifies you for Head of household, no entry is needed.*
2. Your married child, grandchild, foster child, or stepchild. (You must be able to claim this person as your dependent without a Multiple Support Declaration.)
3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under a Multiple Support Declaration. Please see the rules on page 7 for Dependent Supported by Two or More Taxpayers.

Grandparent	Brother-in-law
Brother	Sister-in-law
Sister	Son-in-law
Stepbrother	Daughter-in-law, or
Stepsister	if related by blood:
Stepmother	Uncle
Stepfather	Aunt
Mother-in-law	Nephew
Father-in-law	Niece

Note: *If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1980 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1979 or 1978 and you did not remarry before the end of 1980, file a return for 1980 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet all 3 of the following tests:

a. You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)
b. Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
c. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided. **Do not** claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 1980 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1978 and you did not remarry, you may check Box 4 if you met the tests under **Were You a Head of Household?** Otherwise you must file as Single.

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect.

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see better than 20/200 in the better eye with glasses, or

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a** or **b**, you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your

return only once. In later years you can just include a statement referring to it.

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if he or she was blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1980, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1980 and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse. If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b

Lines 6c and 6d

Children and Other Dependents

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow

Each person you claim as a dependent has to meet ALL 5 of these tests:

a. Income,
b. support;
c. married dependent
d. citizenship or residence; and
e. relationship.

These tests are explained below.

a. Income

The dependent received less than $1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full time student at least 5 months of the year. Please see instructions for **Student Dependent** on this page.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you, under the rules for **Children of Divorced or Separated Parents**, or **Dependent Supported by Two or More Taxpayers**, on this page. If you file a joint return, the support can be from you or your spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

If you care for a foster child, see **Publication 501,** Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

Child	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	or, if related by blood
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law

The word child includes

- Your son, daughter, stepson, or stepdaughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent. Even if your child had income of $1,000 or more, you can claim the child as a dependent if he or she can meet tests **b, c,** and **d** above:

AND

- was enrolled as a full-time student at a school during any 5 months of 1980, or
- took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

The word school includes

- elementary, junior and senior high schools,
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools

Children of Divorced or Separated Parents. If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does **NOT** have custody (or who has the child for the shorter time), may take the exemption if **a** or **b** below, applies

a. That parent gave at least $600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave $1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent

Note: *To figure the amount of support, a parent who has remarried and has custody may count the support provided by the new spouse*

Dependent Supported by Two or More Taxpayers. Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship discussed earlier (tests **a, c, d,** and **e**) are met

In addition, the taxpayer who claims the dependent must.

a. have paid more than 10% of the dependent's support; and

b. attach to his or her tax return a signed Form 2120, Multiple Support Declaration from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1980 if he or

she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501,** Exemptions.

Line 7

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total in the box on line 7.

Income

Examples of Income You Do Not Report

Federal social security benefits.
Welfare benefits.
Disability retirement payments and other benefits paid by the Veterans Administration.
Workmen's compensation benefits, insurance damages, etc. for injury or sickness.
Child support.
Gifts, or money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance proceeds received because of a person's death.
Interest on certain State and municipal bonds
Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed below.

Wages, including salaries, bonuses, commissions, fees, and tips.
Dividends (Schedule B).
Interest (Schedule B) on:
tax refunds;
bank deposits, bonds, notes;
U.S. Savings Bonds;
certain arbitrage bonds issued by State and local governments; and
accounts with savings and loan associations, mutual savings banks, credit unions, etc.
Unemployment compensation (insurance) (see page 9).
Amounts received from accident and health plans in place of wages, if your employer paid for the policy.
Bartering income (Fair market value of goods or services you received in return for your services).
Business expense reimbursements you received that are more than you spent for these expenses.
Alimony, separate maintenance or support payments received from and deductible by your spouse or former spouse.
Refunds of State and local taxes if you deducted the taxes in an earlier year and got a tax benefit.
Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
Profits from businesses and professions (Schedule C).
Your share of profits from partnerships and small business corporations (Schedule E).
Profits from farming (Schedule F).
Pensions, annuities, endowments (Schedule E), including lump-sum distributions (Form 4972 or Form 5544).
Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (Schedule D or Form 4797).
Gains from the sale of your personal residence (Schedule D and Form 2119).
Rents and royalties (Schedule E).
Your share of estate or trust income, (Schedule E) including accumulation distributions from trusts (Form 4970).
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Prizes and awards (contests, raffles, lottery and gambling winnings).
Earned income from sources outside the United States (Form 2555).
Directors fees.
Fees received for jury duty and precinct election board duty.
Fees received as an executor or administrator of an estate.
Embezzled or other illegal income.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1 and $2.69 becomes $3.

Line 8

Wages, Salaries, Tips, Etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out.

Include in this total:

- The amount shown on **Form W-2** in the box **Wages, tips, other compensation.** Report all wages you received, even if you do not have a Form W-2.
- Tips you did not report to your employer. (Show any social security tax due on these tips on line 51a—see the instructions on page 13.)
- Certain disability pensions if you are under age 65.
- Payments by insurance companies, etc., not included on Form W-2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach a statement showing the name and address of the payer and amount of sick-pay or disability income.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment.)
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

Note: *You must report on line 8 all wages, etc., paid for your personal services, even if the income was signed over to a trust, another person, a corporation, or tax exempt organization.*

If you want more information on reporting income received in the form of goods, property, meals, stock options, educational assistance provided by your employer under a qualified written plan, etc., please get **Publication 525,** Taxable and Nontaxable Income.

Line 9

Interest Income

Enter your total interest income. If the total is more than $400, first fill in Schedule B. (The instructions for Schedule B begin on page 19.)

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)

Interest Income You MUST Report

- Accounts with banks, credit unions, and savings and loan associations.
- Building and loan accounts.
- Notes and loans.
- Tax refunds (report only the interest on them as interest income).
- Bonds and debentures. Also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)
- The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969.
- U.S. Savings Bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method **a** or **b** below:

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

b. Or, each year on your return, report the yearly increase of the bonds' value.

If you change to method **b**, report the entire increase in all your bonds from the date they were issued. Each year after, report only the yearly increase. Once you have used method **b** to report your interest, you must continue to do so for all your U.S. Savings Bonds.

For more information, get **Publication 550,** Investment Income and Expenses, or **Publication 537,** Installment and Deferred-Payment Sales.

Line 10a

Dividends

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents.

If the total, including capital gain and nontaxable distributions, is more than $400, first fill in Schedule B. (The instructions for Schedule B begin on page 19.) If you received $400 or less in dividends, include only the ordinary dividends on line 10a.

Dividends Include

- **Ordinary dividends.** These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- **Capital gain distributions.** If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, don't use it. Instead, show 40% of your capital gain distributions on Form 1040, line 15.
- **Nontaxable distributions.** In general, distributions that are NOT made out of earnings and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains

Do Not Report as Dividends

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money. For example, dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions are actually interest. Remember to report these amounts as interest on Form 1040, line 9.

For more information, please get **Publication 550**, Investment Income and Expenses.

Line 10b

Exclusion

You may exclude (subtract) up to $100 of ordinary dividends you received from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income even if you file a joint return. However, neither of you can use any part of the $100 exclusion not used by the other in the case of stock owned separately.

For example, you had $300 in dividends and your spouse had $20 on stock you each owned separately. Only $120 may be excluded. If this stock was owned jointly, then you and your spouse could subtract $200 ($100 each).

Taxable dividends from the following corporations **do not** qualify for the dividends exclusion:

- Foreign corporations, including dividends from controlled foreign corporations
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations
- Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts.
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Line 10c

Subtract line 10b from line 10a
Enter the result on this line.

Line 11

Refunds of State and Local Income Taxes

If you received a refund or credit in 1980 for State or local income taxes you paid before 1980, you may have to report it as income on your Federal income tax return

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire deduction in the year of payment resulted in a Federal income tax savings.

If only part of the deduction resulted in a Federal income tax savings, report only that part of the refund that resulted in the savings. (If you need help in figuring this amount, please get **Publication 525**, Taxable and Nontaxable Income.)

If you itemize deductions for 1980, do not reduce the deduction for taxes by any refund of those taxes for an earlier year.

Line 12

Alimony Received

Show amounts you received as alimony or separate maintenance on line 12. For more information, please get **Publication 504**, Tax Information for Divorced or Separated Individuals.

Line 13

Business Income or (Loss)

Please see the instructions for **Schedule C**.
Enter your income or (loss) from Schedule C.

Line 14

Capital Gain or (Loss)

Please see the instructions for **Schedule D**.
Enter the gain or (loss) from Schedule D.

Line 15

Capital Gain Distributions

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions for the year on line 15

If you have other capital gains or losses, you must use Schedule D.

Line 16

Supplemental Gains or Losses

If you sold or exchanged assets used in a trade or business, see the instructions for **Form 4797**.
Enter the gain or (loss) from Form 4797.

Line 17

Fully Taxable Pensions and Annuities

Use this line to report pension and annuity income you did not report on Schedule E. This includes:

- Pensions and annuities if you paid no part of their cost.
- Military retirement pay from Form W-2P.
- Amounts you received as an annuity under the special rule if you recovered your cost before January 1, 1980. See the instructions for Schedule E for details.
- Distributions from an Individual Retirement Arrangement (IRA) (except for rollovers).

Do not include pensions that qualify for exclusion on Form 2440, Disability Income Exclusion. Report these amounts on line 8.
Note: Also see **Should You File a Declaration of Estimated Tax?** *on page 16.*

Line 18

Pensions, Annuities, Rents, Royalties, Partnerships, Estates or Trusts

See the instructions for Schedule E. Enter the income or (loss) from Schedule E
Note: *Use Schedule E to report a "roll over" of a profit sharing or retirement plan distribution into an individual retirement arrangement (IRA) or other profit sharing or retirement plan*

Line 19

Farm Income or (Loss)

See the instructions for **Schedule F**.
Enter the income or (loss) from Schedule F.

Line 20

Unemployment Compensation

Unemployment compensation (insurance) you receive may be taxable under certain conditions

You should receive a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981.
Note: *Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040, line 8.*

If you received any unemployment compensation during 1980, please enter the total from Form(s) 1099-UC on line

20a. To see if any of the unemployment compensation is taxable, fill in the following worksheet:

Check only one box

- ☐ **A.** Single—enter $20,000 on line 8 below.
- ☐ **B.** Married filing a joint return—enter $25,000 on line 8 below.
- ☐ **C.** Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 8 below.
- ☐ **D.** Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 8 below.

1. Total unemployment compensation from Form(s) 1099-UC . . _____
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also write "repayment" and the amount you repaid in the margin of Form 1040 to the left of line 20a . . . . . _____
3. Subtract line 2 from line 1 . . _____
4. Enter the total of the amounts on Form 1040, lines 8, 9, 10c through 19, and 21 (do not include any unemployment compensation in this figure) . . . _____
5. Add lines 3 and 4 . . . . . _____
6. Enter the total of the amounts shown on Form 1040, lines 23 through 28 . . . . . _____
7. Subtract line 6 from line 5 . . _____
8. Enter { $20,000 if you checked box A or D, or / $25,000 if you checked box B, or / -0- if you checked box C } . _____
9. Subtract line 8 from line 7. If zero or less, stop here and enter -0- on Form 1040, line 20b . . _____
10. Enter one-half (50%) of the amount on line 9 . . . . . _____
11. Taxable unemployment compensation. Enter the amount from line 3 or line 10, whichever is smaller. Also enter on Form 1040, line 20b . . . . . _____

Line 21

Other Income

Use line 21 to report any income you can't find a place for on your return or other schedules. Also show the nature and source of the income. **Note:** *Do not report any income from self-employment on line 21. If you do have any income from self-employment, you must use Schedule C or Schedule F.*

Examples of income to be reported on line 21 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. (If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report on this line.)
- Repayment of medical expenses or other items such as real estate taxes that you deducted in an earlier year, if they reduced your tax.
- Amounts you recovered on bad debts that you deducted in an earlier year.
- Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses.

Net operating loss. If you had a net operating loss in an earlier year to carry forward to 1980, enter it as a minus figure on line 21. Attach a statement showing how you figured the amount. See **Publication 535**, Business Expenses and Operating Losses, for more details.

Line 22

Total Income

Add the amounts in the column for lines 8 through 21. Enter the total on line 22.

Adjustments to Income

Line 23

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

You can take this deduction only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see **Form 3903** for details. Use Form 3903 to figure the amount of moving expenses to show on line 23. If you moved outside the United States or its possessions, see **Form 3903F.**

If your employer paid for any part of the move, you must report that as income on Form 1040, line 8. Your employer should give you **Form 4782** and include that amount in total wages, tips and other compensation on **Form W-2.**

Line 24

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work) and meals and lodging can be deducted on line 24 by using **Form 2106** even if you do not itemize deductions on Schedule A. All other business expenses such as union or professional dues, tools, and uniforms can be deducted only if you itemize deductions on Schedule A. Outside salespersons should claim their business expenses on line 24 by using Form 2106. For details, get **Publication 463**, Travel, Entertainment and Gift Expenses.

Note: *If you have income earned abroad and claim excess foreign living expenses on* **Form 2555**, *enter your total deduction on line 24 and label it "Expenses from Form 2555".*

Line 25

Payments to an Individual Retirement Arrangement (IRA)

Use the following worksheet to figure your deduction for payments to an IRA (including those made under a Simplified Employee Pension (SEP) plan). **Schedule C filers with a SEP and partners with a SEP take the deduction on line 26.** You may include payments made on or before the due date of this return (including any extensions). Do not include 1980 payments made before the due date of your 1979 income tax return and deducted on your 1979 tax return. If this is a joint return and both spouses work and both have IRAs, figure each spouse's deduction separately. Enter the total of the two deductions on line 25.

Also enter the number which identifies your situation in the code space on line 25.

One individual IRA	1
Two individual IRAs	2
One individual IRA and one spousal IRA . .	3
One SEP	4
Two SEPs	5
One Individual IRA and one SEP . .	6

For more information, see **Publication 590**, Tax Information on Individual Retirement Arrangements.

Worksheet

1. Amount paid to your IRA. (Do not include rollovers or your employer's SEP payments) . . _____
2. Your employer's SEP payments to your IRA . . . . . _____
3. Add lines 1 and 2 . . . . . _____
4. Amount paid to your non-working spouse's IRA. (Do not include rollovers.) . . . . _____
5. Add lines 3 and 4. (If you made excess payments in earlier years you may be able to include them on this line. See instructions for Form 5329, line 3.) . . . . _____
6. Wages and other earned income from Form 1040. (Do not include spouse's income and do not reduce your wages by losses from self-employment.) . . . _____
7. Enter employer's SEP payments . . . . . _____
8. Subtract line 7 from line 6. Enter result . . . . . _____

Complete limitation 9, 10, or 11 below, whichever one applies to you. If your employer contributes to your IRA and your non-working spouse's IRA under a SEP, use the limitation on line 10.

9. **Regular IRA.** Enter $1,500 or 15% of line 8, whichever is smaller . . . . . _____
10. **IRA for you and your non-working spouse.** Enter the smallest of: (a) 15% of line 8; or (b) $1,750; or (c) 2 times the amount on line 3; or (d) 2 times the amount on line 4 . . _____
11. **Simplified Employee Pension (SEP).** Enter the smaller of: (a) 15% of line 8; or (b) the total of: line 2 (but not more than $7,500); and $1,500 minus line 2 (but not less than zero) . . . . . _____
12. **Allowable deduction.** Enter the smaller of: (a) the amount from line 5; or (b) your limitation from line 9, 10, or 11. Also enter on Form 1040, line 25 . _____

(If line 5 is larger than line 12 and you do not withdraw this excess payment before your return is due, you must file **Form 5329** and pay the tax due.)

Line 26

Payments to a Keogh (H.R. 10) Retirement Plan

Sole proprietors and partners enter the allowable deduction for contributions to your Keogh (H.R. 10) plan and your SEP on line 26.

Employers who maintain a pension, profit-sharing, or other funded deferred compensation plan (other than a Simplified Employee Pension) whether or not it qualified under the Internal Revenue Code and whether or not a deduction is claimed for the current tax year, generally are required to file one of the following forms

Form 5500.—Complete this form for each plan with 100 or more participants.

Form 5500–C, 5500–K or 5500–R.—Complete the applicable form for each plan with less than 100 participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms

Note: *Only one return is required to be filed for the plan of a group of businesses under common control or a multiemployer-collectively bargained plan. Individual participating employers or contributing employers are not required to file separately*

If you need help, contact an IRS office or get **Publication 560,** Tax Information on Self Employed Retirement Plans.

Line 27

Interest Penalty on Early Withdrawal of Savings

The Form 1099–INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form 1040, line 9.)

Line 28

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. Don't deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, get **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 29

Disability Income Exclusion

This exclusion is for persons who are retired on permanent and total disability.

You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1980.
- You were under age 65 on December 31, 1980.
- You were permanently and totally disabled—

a. when you retired, or

b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

Use **Form 2440,** Disability Income Exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

Note: *Be sure to include the full amount of your disability pension on Form 1040, line 8*

Line 30

Total Adjustments

Add lines 23 through 29. Enter the total on this line.

Line 31

Adjusted Gross Income

Subtract line 30 from line 22. If line 31 is less than $10,000, you may be eligible to claim the Earned Income Credit. Please see the Instructions for line 57 on page 13.

If line 31 is less than zero (0), you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045.** For more information, please get **Publication 535,** Business Expenses and Operating Losses.

Tax Computation

Line 32

Enter the amount from line 31.

Line 33

You will fall into one of the three classes below

- You MUST itemize deductions, or
- You choose to itemize, or
- You do not itemize

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more. Generally, this means that you must complete Schedule A and Schedule TC, Part II.

There are two exceptions to this rule:

1. You don't have to itemize or complete Schedule A, or Part II of Schedule TC, if you have earned income* of $2,300 or more if single ($1,700 or more if married filing a separate return). Enter zero (0) on line 33 and go on to line 34.
2. You don't have to itemize and use Schedule A if you know that your earned income* is more than your itemized deductions. In this case go directly to Schedule TC, Part II, after completing line 32 of Form 1040

Note: *If your unearned income is less than $1,000, you don't have to use Schedule A or Schedule TC—enter zero (0) on line 33 and go on to line 34*

In any case, be sure to check the box on line 33.

B. You are married, filing a separate return, and your spouse itemizes. (There is an exception to this rule: You don't have to itemize if your spouse is described in item A above and enters earned income* instead of itemized deductions when completing Part II of Schedule TC.)

C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see **Form 4563,** and **Publication 570,** Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1980 and you and your spouse agree to be taxed on your combined worldwide income

Generally, you must complete Schedule A (Itemized Deductions) if item A, B, C, or D, above applies to you. After you've completed Schedule A:

a. If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33. Go to Schedule TC instead and complete Part II to figure the amount to enter on Form 1040, line 34.

b. If Schedule A, line 39, is more than line 40, enter the amount from Schedule A, line 41, on Form 1040, line 33.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than $3,400
- Married and filing a separate return, and your itemized deductions are more than $1,700.
- Single, or a Head of household, and your itemized deductions are more than $2,300.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 33.

Caution: *Certain taxpayers must itemize even though their itemized deductions are less than the amount shown here for their filing status. See "You MUST Itemize Deductions" above*

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 33 unless you MUST itemize as described above.

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*Earned income is *income you receive for personal services you have performed. It includes wages, salaries, tips and professional fees*

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 8, 13, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

Line 34

Subtract line 33 from line 32. Remember—if you completed Schedule TC, Part II, the amount on line 34 will be the amount from Schedule TC, Part II, line 5, and line 34 will be more than line 32.

Line 35

Tax

To figure your tax, you will use either the Tax Tables or Schedule TC, Part I. Read the conditions below to see which you should use.

Schedule TC

You must use Schedule TC, Part I, to figure your tax if:

- Line 34 is more than $20,000 and you checked Form 1040, Filing Status Box 1, 3, or 4.
- Line 34 is more than $40,000 and you checked Form 1040, Filing Status Box 2 or 5.
- You claim:
  - 4 or more exemptions and checked Form 1040, Filing Status Box 1 or 3;
  - 9 or more exemptions and checked Form 1040, Filing Status Box 4; or
  - 10 or more exemptions and checked Form 1040, Filing Status Box 2 or 5.

Also use Schedule TC, Part I, if you figure your tax using either of the methods listed below.

Income Averaging, Schedule G.—You may pay less tax by using this method if there has been a large increase in your income this year. Get Schedule G to see if you qualify.

Maximum Tax on Personal Service Income, Form 4726.—If part of your income was for personal services you performed, you may get a tax benefit by using this method. The tax on this income is limited to a maximum rate of 50 percent. You should get **Form 4726** for more information if your taxable income, or personal service taxable income, was over:

a. $41,500 and you checked Form 1040, Filing Status Box 1, OR

b. $60,000 and you checked Form 1040, Filing Status Box 2 or 5, OR

c. $44,700 and you checked Form 1040, Filing Status Box 4.

You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

Tax Tables

If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.

Be sure you use the correct Tax Table. If you checked Form 1040:

- Filing Status Box 1, use Tax Table A (Single),
- Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s),
- Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or
- Filing Status Box 4, use Tax Table D (Head of Household).

Instructions for using the Tax Tables are at the beginning of each table. After you have found the correct tax, enter that amount on line 35.

Allowances for the zero bracket amount and personal exemptions have already been built into the Tax Tables for you.

Line 36

Additional Taxes

Use this line to report any of the additional taxes listed below. Check the box(es) on line 36 for the taxes that apply to you.

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10-Year Averaging Method.

Form 5405, Recapture of Credit for Purchase or Construction of New Principal Residence.

Section 72(m)(5) penalty tax. If you are or were an owner-employee and received income from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. The penalty is in addition to the regular income tax. (Note: Only the credits on lines 38, 39, 40, and 45 can be used to reduce this tax. On a separate sheet, show how you applied any of these credits.) See **Publication 560,** Tax Information on Self Employed Retirement Plans, for more details.

Line 37

Total

Add lines 35 and 36. Enter the total on line 37.

Credits

Line 38

Credit for Contributions to Candidates for Public Office

You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials.

Do not take this credit for the $1 or $2 you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of this total on line 38, but do not enter more than the smaller of the following:

a. $50 ($100 if you are married and filing a joint return), or

b. The amount on line 37 reduced by the credits on lines 39, 41, and 42.

For more information, please see **Publication 585,** Voluntary Tax Methods to Help Finance Political Campaigns.

Line 39

Credit for the Elderly

You may be able to take this credit and reduce your tax if you are:

- Age 65 or over, or
- Under age 65 and retired under a public retirement system.

For more information, please see the instructions for **Schedules R & RP.** Enter the credit on this line.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 3 and 4.

Line 40

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 40 for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself.

Please see **Form 2441** for more information, including a special rule for divorced or separated taxpayers.

Line 41

Investment Credit

You are allowed a credit for investing in certain types of trade or business property. Use **Form 3468** to figure the amount of any credit. Enter the credit from Form 3468 on this line.

Line 42

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also see **Publication 514,** Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

Line 43

Credit for Work Incentive (WIN) Program Expenses

You may be able to take a credit on this line for hiring employees under a WIN program. You may also claim a credit for employing certain persons who receive AFDC payments. For more details, get **Form 4874.**

Line 44

Jobs Credit

Business employers who hire individuals who are members of special targeted groups may qualify for this credit.

Please get **Form 5884** and **Publication 906,** Targeted Jobs and WIN Credits, for more information.

Line 45

Residential Energy Credits

Generally, if you installed energy saving items in your principal residence during 1980, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax. **Form 5695,** Energy Credits, tells you which energy saving items qualify and how to take the credit. Also, please see **Publication 903,** Energy Credits for Individuals, for more information.

Alcohol Fuel Credit

You may be able to take a credit for alcohol used as fuel after 9/30/80. This applies to straight alcohol you sell at retail or use as fuel in your trade or business. It also applies to an alcohol mixture you sell or

use as fuel in your trade or business. Use **Form 6478** to figure the credit. Include the credit in your total for line 46. On the dotted line next to this total, please write "Alcohol Fuel Credit" and show the amount.

Line 46

Total Credits

Add lines 38 through 45. Include any Alcohol Fuel Credit. Enter the total on this line.

Line 47

Balance

Subtract line 46 from line 37 and enter the result on this line. If the amount is less than zero, enter zero.

Other Taxes

Line 48

Self-Employment Tax

If you had self-employment income in 1980, and earned under $25,900 in wages from which FICA or RRTA tax was withheld, you may have to pay self-employment tax. Please see **Schedule SE** and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 18.

Line 49a

Minimum Tax

You may be liable for minimum tax if you have any of the following tax preference items

- accelerated depreciation;
- amortization;
- reserves for bad debts of financial institutions,
- stock options,
- depletion; and
- intangible drilling costs

Attach **Form 4625** and enter the tax, if any, on this line if you have:

- Items of tax preference of more than $10,000 ($5,000 if married filing a separate return) even if there is no minimum tax; or
- any minimum tax liability deferred from an earlier tax year.

See **Form 4625** for more information.

Line 49b

Alternative Minimum Tax

You may be liable for the alternative minimum tax if you have tax preference items for long term capital gains or adjusted itemized deductions. You may also be liable for this tax if Form 1040, line 34, is more than $23,300 ($12,700 if you are married filing a separate return) and you have an entry on line 46 for tax credits

In general, you have adjusted itemized deductions if your itemized deductions exceed 60% of your adjusted gross income.

Get **Form 6251**, to see if you are liable for this tax

Line 50

Tax from Recomputing Prior Year Investment Credit

You may owe this tax if you:

- held investment credit property for less than seven years; and
- disposed of it before the end of its useful life.

See **Form 4255** for details. Enter any tax from Form 4255 on this line

You may also need Form 4255 if you disposed of more than one third of your interest in a partnership or small business corporation.

Line 51a

Social Security (FICA) Tax on Tip Income Not Reported to Employer

If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete **Form 4137** and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 51a, enter the tax and next to it, write "RRTA" in the margin.

Be sure all your tips are included as income on Form 1040, line 8.

Line 51b

Uncollected Employee FICA and RRTA Tax on Tips

If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your **Form W–2**. Enter that amount on line 51b.

Line 52

Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), add any taxes from **Form 5329**. Enter the total taxes on line 52

Line 53

Advance Earned Income Credit (EIC) Payments

Enter the total of the advance earned income credit payments as shown on your Forms W–2. (The amount of earned income credit to which you are actually entitled will be figured on page 14 of these Instructions and entered later on line 57.)

Line 54

Total Tax

Add lines 47 through 53. Put the total on line 54.

Payments

Line 55

Total Federal Income Tax Withheld

Add the Federal income tax withheld as shown on your Forms W–2, W–2G, and W–2P. Enter the total on this line.

Line 56

1980 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax **(Form 1040–ES)** for 1980. Include any overpayment from your 1979 return that you applied to your 1980 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns.

If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

If you were divorced during 1980, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the blocks for the social security numbers, write "DIV."

If you were divorced and remarried in 1980, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Line 57

Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under $10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as $500

What Is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes

- wages, salaries, and tips
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable

Note: *The following are examples of amounts received from your employer that must be included in line 1 of the worksheet*

a. Housing allowance (or rental value of a parsonage) for members of the clergy

b. Meals and lodging

c. Disability pensions which qualify for exclusion on Form 2440

- earnings from self employment—this is usually the amount shown on Schedule SE (Form 1040), line 13. If you had a net loss from self employment, see the note on page 27

To see if you can take the Earned Income Credit, complete Form 1040 through line 31, and answer the questions below.

	Yes	No
1. Is the amount you listed on Form 1040, line 31, less than $10,000?	☐	☐
2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on page 13)?	☐	☐
3. Did you have a child **(see note 1 below)** who lived with you in the same principal residence in the U.S. during all of 1980?	☐	☐
4. If you checked Filing Status box 2 or box 5 on Form 1040, did you claim your child as a dependent on Form 1040, line 6c? **OR** If you checked Filing Status box 4 on Form 1040 and your child was **married** for 1980, did you claim that child as a dependent on Form 1040, line 6c? **OR** If you checked Filing Status box 4 on Form 1040 and your child was **unmarried** for 1980, did you enter that child's name on Form 1040, line 4 (or 6c if you claimed that child as a dependent)?	☐	☐

Note 1—For this purpose, the word child means:

- **Your son or daughter.**
- **Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year).**
- ***Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.***

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead write "NO" on line 57 of Form 1040.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

Note 2: If you expect to answer YES to all of the above questions for 1981 and want to receive advance payments of the credit, file Form W–5 with your employer.

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

1. Enter the amount from Form 1040, line 8, plus any other compensation from your employer, regardless of whether it is taxable. Include disability pensions but do not include other pensions or annuities.	$
2. If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 13. (If you have self-employment income that you reported on line 1 above, do not include it here.)	
3. Earned Income. Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If the amount on line 3 is $0 or less, do not complete the rest of this worksheet; you cannot take the credit. If it is more than zero, complete 4 and either 5 or 6 below.	
4. Adjusted gross income. Enter the amount from Form 1040, line 31.	
5. If line 4 above is **$6,000 or less**, use the amount from line 3 above to find your credit in the table on page 45. Enter the credit here and on Form 1040, line 57.	
6. If line 4 above is over $6,000: a. First find the amount from line 3 above in the table on page 45 and enter the credit for that amount here. $	
b. Then find the amount from line 4 in the table and enter the credit for that amount here. $	
c. Enter the amount from line **6a** or **6b**, whichever is smaller, here and on Form 1040, line 57.	$

Do NOT file this worksheet with your return—Keep it for your tax records

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the credit if:

- your income is $10,000 or more; or
- you are single (Filing Status Box 1); or
- you are married filing a separate return (Filing Status Box 3); or
- you are entitled to file Form 2555 to exclude income earned overseas or claim excess foreign living expenses; or
- you are entitled to file Form 4563 to exclude income earned from sources in U.S. possessions.

If you can take the credit, enter on line 57 the credit from line 5 or line 6c of this worksheet, whichever applies.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 3 and 4.

Line 58

Amount Paid with Form 4868 (Extension of Time to File)

If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with Form 4868.

Line 59

Excess FICA and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1980 who together paid you more than $25,900 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take credit for it against your income tax.

If you are filing a joint return, you must figure this separately for you and your spouse.

If you are a railroad employee and you take credit, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

Please follow the steps below to see if you can take credit.

Step 1. Add all FICA and RRTA tax withheld (but not more than $1,587.67 for each employer).* Enter total here .... $	
Step 2. From Form 1040, line 51b, enter all uncollected FICA or RRTA tax on tips, if any.....	
Step 3. Add 1 and 2 above.....	
Step 4. Less ..	−1,587.67
Step 5. Subtract 4 from 3. Enter this amount on line 59..$	

*Note: *If any one employer withheld more than $1,587.67, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.*

Line 60

Credit for Federal Tax on Special Fuels and Oils

If you can take a credit for tax on gasoline, special fuels, and lubricating oils used in your business, please attach **Form 4136** or **Form 4136–T.** Enter the credit on line 60.

Line 61

Regulated Investment Company Credit

Enter on this line the total amount of the credit from **Form 2439.** Be sure to attach Copy B of Form 2439.

Overpaid Windfall Profit Tax

You may be allowed credit for overpaid windfall profit tax. Use **Form 6249** to figure the overpayment. Include this amount in your total for line 62. On the dotted line next to this total, please write "Overpaid Windfall Profit Tax" and show the amount.

Line 62

Total

Add lines 55 through 61. Include any Overpaid Windfall Profit Tax. Enter the total on line 62.

Refund or Balance Due

Line 63

Amount Overpaid (If line 62 is larger than line 54)

Subtract line 54 from line 62. You can choose to have all, or part, of this amount refunded to you (line 64). The remainder, if any, can be applied to your estimated tax for 1981 (line 65). If line 63 is under $1, we will send you a refund only on written request.

Line 64

Refund

Enter the amount from line 63 that you want refunded to you. If your refund is large, you may want to have less income tax withheld from your pay. See the Instructions on page 16 for **Income Tax Withholding for 1981.**

Line 65

Applied to 1981 Estimated Tax

Subtract line 64 from line 63. This is the amount that will be applied to your estimated tax for 1981. Enter this amount on line 65.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

Line 66

Balance Due (If line 54 is larger than line 62)

Subtract line 62 from line 54. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number, tax form number, and tax year on it. If line 66 is under $1, you do not have to pay.

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you do owe tax for 1980, you may want to increase the amount of income tax withheld from your pay. Otherwise, you may be required to file a Declaration of Estimated Tax on **Form 1040–ES.** See the Instructions on page 16 for **Income Tax Withholding for 1981** and **Should you File a Declaration of Estimated Tax?**

Underpayment of Estimated Tax

If line 66 is $100 or more and more than 20% of line 54, or you underpaid your 1980 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210** (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions to the penalty. Please attach that form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box below line 66.

If you owe a penalty, show the amount in the space below line 66.

If you owe tax on line 66, include the penalty amount in with your payment. Or, if you are due a refund, we will subtract the penalty amount from the overpayment you show on line 63. But do not decrease the amount you show on line 63 or increase the amount on line 66 for this penalty.

Now continue with step 6 below

Step 6

Check your return to make sure it is correct.

Step 7

Sign and date your return.

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Step 8

Did you have someone else prepare your return?

If you fill in your own return, the Paid Preparer's space should remain blank. If someone prepares your return and **does not charge you,** that person **should not sign your return.**

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should **check the "self-employed" box.** A partner who prepares your income tax return as a member of a partnership should not check the self-employed box in the preparer's section of Form 1040. However, the partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- *Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)*
- *Give you a copy of your return in addition to the copy to be filed with IRS.*

Tax return preparers should be familiar with their responsibilities. **Publication 1045,** Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparers' other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work.

Step 9

Attachments

Attach the first copy or Copy B of **Forms W–2, W–2G,** and **W–2P** to the front of Form 1040. Attach schedules in alphabetical order and other forms in numerical order to the back of Form 1040.

If you need more space on forms or schedules, you should attach separate sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to attach your payment to the front of Form 1040.

Reminders

Penalties and Interest

a. Interest. Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted.

b. Late Filing of Return. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

c. Late Payment of Tax. The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days after the date of the bill.

This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in* **Balance Due** *on line 66.*

Income Tax Withholding for 1981

If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask about filling out a new **Form W–4** to change the amount of income tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. See **Should You File a Declaration of Estimated Tax?,** below.

Or, if you got a large refund, get a copy of Form W–4 from your employer and read the Instructions. If you are entitled to additional allowances, file a new W–4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding.

For more details, see your employer or get **Publication 505,** Tax Withholding and Estimated Tax.

Should You File a Declaration of Estimated Tax?

In general, you do not have to file a declaration if you expect that your 1981 Form 1040 will show a tax refund, or a tax balance due IRS of less than $100. If your total estimated tax is $100 or more, please get **Form 1040–ES.** It contains a worksheet that you can use to see if you have to file a declaration of estimated tax.

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Be sure to include your social security number in any correspondence with the IRS.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the original or replacement property. For more details, get **Publication 552,** Recordkeeping Requirements and a List of Tax Publications.

Amended Return

If you file your income tax return and later become aware of any other income, deductions, or credits you should have reported, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

Instructions for Schedule A

Itemized Deductions

Purpose

Some taxpayers must itemize their deductions and some should itemize because they will save money. See **You MUST Itemize Deductions** and **You Choose to Itemize** *on page 11.*

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

If your deductions are more than 60% of the amount on Form 1040, line 31, you may be liable for the alternative minimum tax. See the instructions for line 49b on page 13 for more information.

Lines 1 through 10

Medical and Dental Expenses

Before you can figure your total deduction for medical expenses, you must complete your Form 1040 through line 31.

Only that part of your medical and dental expense that is more than 3% of your adjusted gross income on Form 1040, line 31, is deductible.

However, you may deduct one-half of your medical insurance premiums, up to a maximum of $150, without reducing that amount by 3 percent of your adjusted gross income. Include amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance. Show half of your payments, up to $150, on line 1 and put the balance on line 5. You can deduct the amount on line 1, even if you had no other medical expenses.

Only medicine and drug costs that are more than 1% of Form 1040, line 31, are deductible as medical expenses, subject to the 3% limitation.

Lines 1 through 10 of Schedule A explain how to deduct your medical and dental expenses. When you figure them, you can include medical and dental bills you paid for:

- yourself;
- your spouse;
- all dependents you list on your return; and
- any person that you could have listed as a dependent on your return if that person had not received $1,000 or more of gross income or had not filed a joint return. For example, you may have contributed more than half of the support for your mother, but you cannot list her as a dependent because she received $1,000 of gross income during the year. If part of your support was the payment of medical bills for her, you can include that part in your medical expenses.

You should include all amounts you paid during 1980, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Medicine, drugs, birth control pills, vaccines, and vitamins your doctor told you to take.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can figure what you spent for gas and oil to go to and from the place you received medical care; or you can claim 9 cents a mile plus parking fees and tolls.

Examples of Medical and Dental Payments You CANNOT Deduct

Payments you made for the following are not deductible:

- The basic cost of Medicare Insurance (Medicare A).

Note: *If you are 65 or over and not entitled to Social Security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.*

- Life insurance or income protection policies.
- The 1.05% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child care credit; see Form 2441.)
- Illegal operations or drugs.

- Travel your doctor told you to take for rest or change.
- Funeral, burial or cremation.

Publication 502, Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and those that can't. It also explains when you can deduct capital expenditures and special care for handicapped persons.

Lines 11 through 16

Taxes

Taxes You CAN DEDUCT

- **State and local income taxes (line 11)**

List State and local income taxes that were withheld from your salary. Also list estimated payments made under a pay-as-you go plan. Include payments you made in 1980 on a tax for a prior year.

If you received a refund of (or credit for) prior year taxes in 1980, see the Instructions for Form 1040, line 11. **Do not** reduce your itemized deductions by this amount.

- **Real estate taxes (line 12)**

Include taxes that you paid on property you own that was not used for business. **Publication 530,** Tax Information for Homeowners, and **Publication 588,** Condominiums, Cooperative Apartments, and Homeowners Associations, explain the deductions homeowners can take.

If you pay your real estate taxes as part of your mortgage payments, do not take a deduction for that amount. Deduct the taxes in the year the mortgage company actually paid them to the taxing authority.

- **General sales taxes (line 13)**

The Optional State Sales Tax Tables show how much you can deduct for your income and family size. You can add to the tax table amount the general sales tax you paid if you bought:

a. A car, motorcycle, motor home, or truck. (Note: Vermont and West Virginia charge a higher sales tax for these than they do for other items. Figure how much tax you would have paid at the general sales tax rate and add only that amount to the tax table amount.)

b. A boat, plane, home (including mobile or prefabricated) or materials to build a home if:

1. The tax rate was the same as the general sales tax rate, and
2. Your sales receipt or contract shows how much tax you paid.

The sales tax tables include income through $40,000. When you figure your income, count all available income. This includes the amount on Form 1040, line 31, plus all amounts you received that are not taxed. The instructions at the top of each page of the tables give steps to help you figure your deduction.

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

If your available income was more than $40,000, see the following example.

Example, Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is $56,025.

Using the table for Virginia, they find the deduction for their family size (4) with income between $38,001 and $40,000. This amount is $356.

For each $5,000 or part of $5,000 in excess of $40,000, the deduction is increased by the amount on the $40,001–$100,000 line for their family size. This amount is $18. The Greens' available income exceeds $40,000 by 4 units of $5,000 (or parts of $5,000). So, they increase their sales tax deduction by ($18×4)=$72.

Their total sales tax deduction is ($356+$72)=$428. The Greens then compare this figure to the amount their receipts show they actually paid for sales tax. The Greens enter the larger figure on Schedule A, line 13.

- **Personal property taxes (line 14)**

This tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you can deduct only the part based on value.

- **Other (line 15)**

If you had any deductible tax not listed on Schedule A, lines 11 through 14 (such as foreign income tax), describe the tax and show the amount on line 15.

If you paid tax to a foreign country or U.S. possession, you may want to list it as a credit instead of a deduction. Please see **Publication 514,** Foreign Tax Credit for U.S. Citizens and Resident Aliens.

Taxes You CANNOT Deduct

- Federal income tax
- Social security tax (FICA).
- Railroad retirement tax (RRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:

a. Tax on gasoline.
b. Car inspection fees
c. Tax on liquor, beer, wine, cigarettes, and tobacco.
d. Assessments for sidewalks or other improvements to your property.
e. Taxes paid for your business or profession. (Use Schedule C, E, or F of Form 1040 to deduct these business taxes.)
f. Tax you paid for someone else.
g. License fees (marriage, driver's, dog, hunting, etc.)

Lines 17 through 20

Interest Expense

You should show on Schedule A interest on nonbusiness items only.

In general, a cash basis taxpayer who in 1980 paid interest that includes amounts that apply to any period after 1980 can deduct only the amount for 1980.

Interest Expense You CAN Deduct

Include the interest you paid on—

- Your home mortgage (line 17).
- Bank and other general purpose credit cards. Deduct the finance charge as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. (line 18).
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 18).
- Your personal note for money you borrowed from a bank, a credit union, or another person.
- Loans on life insurance if you paid the interest in cash.
- Installment contracts on personal property, such as cars and televisions.
- Taxes you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under Taxes (lines 11 through 16 of this schedule).
- Loans on investment property. Report the nonbusiness part of interest on these loans on line 19. (If your total investment interest is more than $10,000 ($5,000 if married filing a separate return), you may have to complete **Form 4952,** Investment Interest Expense Deduction, to figure your correct deduction. Also see **Publication 550,** Investment Income and Expenses, for details.)

Interest Expense You CANNOT Deduct

Do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities.
- A loan on life insurance if the interest is added to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance or endowment contract.
- Any kind of business transaction. Use Schedule C, E, or F to report business interest expenses.

For more information, please get **Publication 545,** Interest Expense.

Lines 21a through 24

Contributions

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' groups and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, State and local governments if the gifts are exclusively for public purposes.

If you contributed to a charitable organization and also received a benefit

from it, you can deduct only the amount that is more than the benefit you received.

If you do not know whether you can deduct what you gave to an organization, check with that organization or an Internal Revenue Service office.

Contributions You CAN Deduct

Contributions can be cash, checks, money orders, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, you can take 9 cents a mile or the actual cost of gas and oil. (But don't deduct any amounts that were repaid to you.)

Line 21b. Enter on line 21b cash contributions you can verify by evidence other than receipts or cancelled checks. Show to whom and how much you gave.

If you gave property, state the kind of property you gave and the name of the organization you gave it to. Include the date you gave the property, show how you figured its value, at the time you gave it, and state whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal attach a signed copy of it for gifts for which you claim a deduction of over $200. For gifts valued at over $200, attach a statement showing, in addition to the above:

a. The address of the organization.
b. A description of the property.
c. Any conditions attached to the gift.
d. How you got the property.
e. The cost or other basis of the property if:

1. you owned it less than 5 years, or
2. you must reduce the contribution by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.

f. How you figured your deduction if you chose to reduce your deduction for contributions of capital gain property.

If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

Special rules apply if your contributions are more than 20% of Form 1040, line 31. If you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.

For additional information, please get **Publication 526,** Charitable Contributions.

Contributions You CANNOT Deduct

- Political contributions (but see instructions for Form 1040, line 38).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Tuition to a private school.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:

a. Individuals
b. Foreign organizations.
c. Groups that are run for personal profit.
d. Groups whose purpose is to lobby for changes in the laws.
e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Lines 25 through 29

Casualty and Theft Losses

Use these lines to report casualty or theft losses of property that is not trade, business, or income-producing property. Use the following worksheet if you had only one casualty or theft loss during the tax year and only one item was lost or damaged by that loss.

1. Cost or other basis . . . . . _____
2. Fair Market Value of property before casualty or theft . . _____
3. Fair Market Value of property after casualty or theft . . . _____
4. Subtract line 3 from line 2 . . _____
5. Enter line 1 or line 4, whichever is smaller. Also enter on Schedule A, line 25 . . . . . _____

Use **Form 4684** in the following cases:

- you had more than one casualty or theft during the tax year, or
- you had more than one item lost or damaged by one or more casualties or thefts, or
- you had a gain from casualty or thefts, or
- your casualty or theft involved trade, business, or income-producing property.

Losses You CANNOT Deduct

- Money or property you misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Losses You CAN Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat and other accidents or similar causes.

How to Deduct These Losses

On line 25, enter the amount from line 5 of the worksheet. Then fill in the amount paid by insurance or other sources on line 26.

Next, subtract line 26 from line 25, and enter the difference on line 27. If the amount is $100 or less, you cannot deduct the casualty or theft loss.

On line 28, enter $100 or the amount on line 27, whichever is smaller.

To figure your casualty or theft loss, subtract line 28 from line 27. Enter the result on line 29.

Use line 31 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get **Publication 547,** Tax Information on Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Lines 30 through 32

Miscellaneous Deductions

Miscellaneous Expenses You CAN Deduct

Business Use of Home. You can deduct expenses for business use of part of your home only if that part is used exclusively and continuously in connection with your work and for the convenience of your employer.

Publication 587, Business Use of Your Home, will give you detailed information.

Educational Expenses. Generally, you can deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In most cases, you can also deduct the cost of maintaining or improving skills you must have in your present position.

Some educational expenses cannot be deducted. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job. Also, do not deduct expenses that were repaid to you.

For more details, see **Publication 508,** Educational Expenses.

Gambling Losses. You can deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 21.

Employee Expenses. Examples of the expenses you can deduct (if you were not reimbursed for them) are.

- Union dues (line 30).
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you cannot usually wear away from work.
- Protective clothing, such as hard hats and safety shoes.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to get a new job in your present trade or profession.

Expenses of Producing Income. You can deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are

- Safe deposit box rental
- Certain legal and accounting fees, including amounts you paid in 1980 to have tax returns prepared
- Clerical help.
- Office rent
- Custodial (e.g. trust accounts) fees.

Miscellaneous Expenses You CANNOT Deduct

Examples of expenses you cannot deduct are

- Political contributions (but see instructions for Form 1040, line 38).
- Legal fees for personal matters.
- Lost or misplaced cash or property
- Expenses for meals during regular or extra work hours
- The cost of entertaining friends
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will

qualify you for a new occupation
- Fines and penalties.
- Expenses of producing tax-exempt income.

For more information, see **Publication 529,** Miscellaneous Deductions.

Lines 33 through 40

Summary of Itemized Deductions

If you have not already entered the totals from each group of deductions on lines 33 through 38, do so now. Add lines 33 through 38, and enter the total on line 39. Enter the amount for your filing status on line 40.

Line 41

If line 39 is more than line 40, subtract line 40 from line 39 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.

Note: *You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the Tax Tables and tax rate schedules for you.*

If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for **You MUST Itemize Deductions**). If you MUST itemize deductions, enter **TC** on line 41 and complete Schedule TC, Part II.

Instructions for Schedule B

Interest and Dividend Income

Purpose

Use Schedule B to list interest and dividend income. Part III of the schedule asks you to answer questions about foreign accounts and trusts. You must use Schedule B if you:
- Had more than $400 in interest,
- Had more than $400 in dividends,
- Had a foreign account, or
- Were a grantor of, or transferor to, a foreign trust.

Please follow the instructions below.

Part I

Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 9, on page 8. The payer will usually send you a Form 1099–INT or similar statement showing interest you must report. If the total interest is over $400, fill in Part I AND Part III of this schedule.

Line 1

Report all interest that you received or that was credited to your account so you could withdraw it. On this line list the name of each payer. Next to each name, show the amount of income.

Line 2

Add up all the interest and enter it on this line except as noted below in **Nominee and Accrued Interest.** Also enter it on Form 1040, line 9.

Nominee and Accrued Interest. When you buy bonds between interest payment dates and you pay accrued interest to the seller, this amount is taxable interest to the seller.

List on line 1 all interest received, including interest you received as a nominee or as a purchaser of a bond with accrued interest. Several lines above line 2, enter a subtotal of all interest income listed on line 1. Below this subtotal, write "Nominee Distribution" or "Accrued Interest" as appropriate and enter the interest amounts you paid to others. Subtract these amounts from the subtotal, and enter the result on line 2.

Note: *If you received interest as a nominee for the actual owner, give that person* **Form 1087–INT.**

Part II

Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 10a, on page 9.

The payer will usually send you a Form 1099–DIV or similar statement showing dividends you must report. If the total dividends are over $400, fill in Part II AND Part III of this schedule.

Line 3

Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, **Publication 564,** Mutual Fund Distributions, may be helpful.

List the name of each payer. If the securities are held in a brokerage account, list the name of the brokerage firm as the payer. Next to each name, show the amount of income. Be sure to include capital gain and nontaxable distributions on this line. They will be deducted on lines 5 and 6.

Line 4

Add the amounts you listed on line 3 except as noted below in **Nominees.** Enter the total on this line.

Line 5

If you listed any capital gain distributions on line 3, add those amounts. Enter the total on this line.

Line 6

Enter the total of your nontaxable distributions on this line.

Line 7

Add lines 5 and 6. Enter the total on this line.

Line 8

Subtract line 7 from line 4. Enter on line 8 and on Form 1040, line 10a. (Be sure to take your exclusion on line 10b.)

Nominees. List on line 3 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to others. Several lines above line 4, enter a subtotal of all dividend income listed on line 3. Below this subtotal write "Nominee Distribution" and enter the amounts distributed. Subtract these distributions from the subtotal and enter the result on line 4.

Note: *If you received dividends as a nominee for the actual owner, give that person* **Form 1087–DIV.**

Part III

Foreign Accounts and Foreign Trusts

Fill in this part if you completed Part I or Part II, if you had a foreign financial account, or if you were the grantor of, or transferor to, a foreign trust.

Question A. Check the **Yes** box if either **1** or **2** below applies to you.

1. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country. *Exception:* Check **No** if any of the following apply to you.
- The combined value of the accounts was $1,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your employer's name; AND you do not have a personal financial interest in the account.
- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than $1 million and 500 or more shareholders of record; the account is in your employer's name; you do not have a personal financial interest in the account; and the chief financial officer of the corporation has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90–22.1 to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If you checked **Yes** for Question A, file Form 90–22.1 by June 30, 1981, with the Department of the Treasury at the address shown on the form. Form 90–22.1 is not a tax return, so do not file it with the IRS. But be sure to file your Form 1040 with the IRS.

You can get Form 90–22.1 from many IRS offices or by writing to the IRS forms distribution center for your State, as shown on the inside back cover.

Question B. Check the **Yes** box if you were a grantor of or a transferor to a foreign trust that existed during the tax year.

Instructions for Schedule D

Capital Gains and Losses

Purpose

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" below.

In certain cases you may have to use **Form 4797,** Supplemental Schedule of Gains and Losses, instead of Schedule D. Use Form 4797 to report any of the following:
- The sale, exchange, or involuntary conversion (other than casualty or theft) of business property, certain depreciable and amortizable property, certain oil, gas and geothermal property, and section 126 property.
- The involuntary conversion (other than casualty or theft) of certain capital assets.
- The disposition of other noncapital assets not mentioned above.

If property is involuntarily converted because of a casualty or theft, use **Form 4684,** Casualties and Thefts.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year.

A nonbusiness bad debt must be treated as a short-term capital loss.

A capital asset as defined by law is any piece of property held by a taxpayer except the following:

a. Stock in trade or other property included in inventory or held for sale to customers.

b. Accounts or notes receivable you received for services in the ordinary course of your trade or business or from the sale of any property described in **(a)** or for services you performed as an employee.

c. Depreciable property used in your trade or business even if it was fully depreciated.

d. Real property (real estate) used in your trade or business.

e. A copyright, literary, musical or artistic composition, letter, memorandum, or similar property
1. created by your personal efforts, or
2. prepared or produced for you (in the case of a letter, memorandum, or similar property), or
3. that you received from a taxpayer mentioned in **1** or **2**, in a way (such as by gift) that entitled you to the basis of the previous owner.

f. U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.

g. Certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

Short-Term or Long-Term

When you list your capital gains and losses, separate them according to how long you held or owned the property. The holding period for determining long term capital gains and losses is more than one year.

For commodities futures contracts (but not options on futures contracts) the holding period for determining long-term gains and losses is more than 6 months.

To figure the holding period. When you figure the length of the period you held property, begin counting on the day after you got the property and include the day you disposed of it.

For rules on nontaxable exchanges, gifts of property, and inherited property, please see **Publication 544,** Sales and Other Dispositions of Assets.

Limits on Capital Losses

The limit on capital losses that can be applied against other income after offsetting capital gains is $3,000. If you are married and filing separately, the limit is $1,500.

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:
- Members of a family.
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).
- A grantor and a fiduciary of a trust
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An individual and a tax-exempt organization controlled by the individual or the individual's family.
- A partnership and a partner owning directly or indirectly more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership).

Items for Special Treatment and Special Cases

The following items may require special treatment:
- Transactions by a securities dealer.
- Wash sales of stock or securities.
- Bonds and other evidence of indebtedness if an original issue discount is a factor.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Distributions received from an employee pension, profit sharing, or stock bonus plan. (Please see **Form 4972,** Special 10-Year Averaging Method, or **Form 5544,** Multiple Recipient Special 10-Year Averaging Method.)
- Gain on the sale of depreciable property between husband and wife or between shareholder and a controlled corporation treated as ordinary gain.
- Gain on disposition of stock in a Domestic International Sales Corporation.
- Gain or loss on options to buy or sell, including closing transactions.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.
- If you sell or otherwise dispose of **(1)** an asset used in an activity to which the "at risk" rules apply or **(2)** any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the Code), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Two publications you should find useful are **Publication 544,** Sales and Other Dispositions of Assets, and **Publication 550,** Investment Income and Expenses.

Transfer of Appreciated Property to a Political Organization

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the transfer date. Report the fair market value of the property at the time of the transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale took place.

Exchange of Like Kind Property

When business or investment property is exchanged for property of a like kind, no gain or loss is recognized. However, you must report the transaction on Schedule D or Form 4797, whichever applies.

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

This type of gain is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible.

Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthlessness of Small Business (section 1244) stock as an ordinary loss on Form 4797. However, gains are reported as capital gains on Schedule D (Form 1040).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Please see **Publication 541,** Tax Information on Partnerships, and **Publication 544,** Sales and Other Dispositions of Assets.

Long-term Capital Gains from Regulated Investment Companies

Include in income as a long-term capital gain the amount(s) shown on Form 2439 that represents your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 61. Add to the basis of your stock, the excess of the amount included in income over the credit.

Sale of Personal Residence

Report a taxable gain from the sale of a personal residence on Schedule D (Form 1040). A loss from such sale is not deductible.

Use Form 2119, Sale or Exchange of Principal Residence, to report the sale of your principal residence whether or not you bought another one. For more information, see **Publication 523,** Tax Information on Selling Your Home.

Installment Sales

If you sold property on the installment basis at a gain, get **Publication 537**, Installment and Deferred-Payment Sales. In addition, attach a computation titled "Installment Sale Computation."

Investment Interest Expense Deduction Adjustment

These instructions apply only if there is an entry on Form 4952, Investment Interest Expense Deduction, line 22; and Schedule D, lines 18 and 19 (or Form 4798, Part I, lines 6 and 7) both show a gain.

If so, part or all of Form 4952, line 22 will be treated as ordinary income.

The amount treated as ordinary income is the smallest of:

a. the amount on Form 4952, line 22; or
b. the amount on Schedule D, line 18 (or Form 4798, Part I, line 6), or
c. the amount on Schedule D, line 19 (or Form 4798, Part I, line 7).

Enter this amount in the margin to the right of Schedule D, line 18 (or Form 4798, Part I, line 6). Identify by writing next to it: "From Form 4952." Subtract the ordinary income from the gains on Schedule D, lines 18 and 19 (or Form 4798, Part I, lines 6 and 7). In addition, enter the ordinary gain on Form 4797, Supplemental Schedule of Gains and Losses, Part II, line 9. If you do not use Form 4797 for other transactions, enter it on Form 1040, line 16, and identify it in the margin as "From Form 4952."

Specific Instructions

Column d

Sales Price Less Expense of Sale

Enter in this column the selling price of the property sold. Reduce this by any expense of sale such as broker's fee, commission, etc.

Column e

Cost or Other Basis, as Adjusted

In general, the cost or adjusted basis is the cost of the property plus improvements and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, please attach an explanation of your basis.

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. This includes nontaxable dividends from utility company stock and mutual funds. Also adjust your basis for any stock splits.

The basis of property acquired by gifts made before 1977, generally is the basis of the property in the hands of the donor plus any gift taxes paid on the gift. For gifts made after 1976, only the gift tax on the appreciation in value to the time of the gift is added to the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

For more information see **Publication 551**, Basis of Assets.

Line 6

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1979 Schedule D (Form 1040), line 38 or 1979 Form 4798, Part II, line 20.

Line 17

Long-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1979 Schedule D (Form 1040), line 44 or 1979 Form 4798, Part II, line 26.

Note: *If you used Form 4798 in 1979 and had an entry in Part II, lines 17 or 23, use Form 4798 in 1980 instead of completing Schedule D, Parts III or IV.*

Line 21b (iii)

(or Form 4798, Part I, line 28c)

Taxable Income, as Adjusted

Figure your taxable income, as adjusted with a separate calculation. Do this in the following way.

a. Figure the amount from Form 1040, line 34, without regard to gains and losses from sales or exchanges of capital assets.
b. Subtract from the amount in **a**, one of the following:

1. $2,300 if you are filing as single or head of household.
2. $3,400 if you are married and filing jointly or if you are a qualifying widow(er) with a dependent child.
3. $1,700 if you are married and filing separately.

Instructions for Schedule E

Supplemental Income

Purpose

Use Schedule E to report income (or loss) from pensions and annuities, rents and royalties, partnerships, estates and trusts, and small business corporations.

Part I

Pension and Annuity Income

Note: *For more information about pension and annuity income, see* **Publication 575**, *Pension and Annuity Income.*

Generally, you must use Schedule E to report pension and annuity income if the amount of that income which you received in 1980 is not fully taxable. There are three methods of reporting your pension or annuity income.

Method 1

The pension or annuity payments you receive are fully taxable if:

- You did not make any contributions (including contributions withheld from your salary) to your pension or annuity, or
- You got back your entire contribution before 1980.

Report the total amount of income on **Form 1040**, line 17. You do not have to report this pension or annuity income on Schedule E.

Method 2

The pension or annuity payments you received may not be taxable until a later year if:

a. Both you and your employer contributed, **and**
b. You will get back the full amount you contributed in 3 years or less beginning on the date you receive the first pension or annuity payment.

The pension or annuity payments you receive become taxable only when they add up to more than the amount you contributed.

After you get back the amount you contributed, all payments you receive are taxable. The amount you contributed includes contributions you made and any contributions your employer made and that you reported as income.

The amount you contributed does not include interest earned on your contributions to the pension or annuity, unless you reported the interest as income.

Example: While working, you contributed $4,925 to your pension. Your employer's contribution to the pension was not included in your income. You retired in 1980 and began receiving $200 a month from the pension. Since the amount you can expect to receive during the first 3 years (36 months × $200 = $7,200) is equal to or more than your contribution ($4,925), you can exclude your pension until the payments total $4,925. After that, they are fully taxable and should be reported on Form 1040, line 17.

Method 3

Use special rules to report your pension or annuity income if Methods 1 and 2 do not apply. For more information, see **Publication 575**.

Beneficiaries

If you receive pension and annuity payments as a beneficiary, you may have to report the income using Method 2 or Method 3. For example, if an employee dies before receiving any payments, Method 2 may apply to his or her beneficiary. For more information, please see **Publication 575**.

Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements (Form 1099R)

Note: *Use Schedule E to report a "rollover" of a profit-sharing or retirement plan distribution into an individual retirement arrangement (IRA) or other profit-sharing or retirement plan. Enter the amount of the distribution on line 2 and the amount of the rollover on line 3.*

Generally, if you received a lump sum distribution from a profit sharing or retirement plan, you should not use Schedule E. Instead, report the capital gain part on

Schedule D (Form 1040). Report the ordinary income part on Form 1040, line 17. Your lump-sum distribution is on **Form 1099R**, Statement for Recipients of Total Distributions from Profit Sharing, Retirement Plans and Individual Retirement Arrangements. You may pay less tax on this distribution if you are eligible to use the special averaging method. For details, please see **Form 4972**, Special 10-Year Averaging Method, or **Form 5544**, Multiple Recipient Special 10 Year Averaging Method, and separate instructions. For more information, please see **Publication 575**.

You may be able to "rollover" your distribution into an individual retirement arrangement (IRA) tax free. For more information, please see **Publication 590**, Tax Information on Individual Retirement Arrangements.

Death Benefit Exclusion

You may be entitled to a death benefit exclusion of up to $5,000 if either of the following applies:

a. You are the beneficiary of a decedent who received no retirement pension or annuity payments, or
b. You are the beneficiary of a decedent who received disability income payments that were not reported as pension or annuity income.

Note: *If death benefits are paid as a pension or annuity, the death benefit exclusion may be added to the consideration paid for the pension or annuity. If so, you may not be eligible to use Method 2 to figure the amount of income to report.*

For more information, please see **Publication 575**.

Disability Pension and Annuity Payments

You may not have to pay tax on part or all of your disability payments if you meet certain tests about your age, date of retirement, whether you are permanently and totally disabled, etc.

If you use Form 2440 or your disability payments are fully taxable, DO NOT USE Schedule E. Report on line 8, Form 1040, all disability payments regardless of whether you can exclude any part of them on Form 2440. However, once you are 65 or eligible for regular retirement, report these amounts on Form 1040, line 17.

For more information about disability payments, please get **Form 2440**, Disability Income Exclusion, and **Publication 522**, Disability Payments.

Use Schedule E to report your disability payments if you are reporting them as a regular pension or annuity which is not fully taxable.

Specific Instructions

Note: *If you are reporting income from more than one pension or annuity using Method 2 or 3, attach a separate sheet to Schedule E listing the information required by lines 1 through 4. Enter the combined total of the taxable parts on Schedule E, line 4.*

Line 1a

Check Yes or No. If you checked No, skip to line 2. If you checked Yes, go to line 1b.

Line 1b

Check Yes or No. If you checked No, skip to line 2. If you checked Yes, go to line 1c.

Line 1c

Enter the total amount you contributed to your pension or annuity on this line.

Line 1d

If you first started receiving pension or annuity payments in 1980, enter zero. If you started receiving payments before 1980, add together all amounts you received from the pension or annuity before 1980. Enter the total on this line.

Line 2

Enter the total payments you received in 1980.

Line 3

On this line enter the amount you do not have to report as income. This includes amounts you contributed and any amounts your employer contributed and which you reported as income.

Line 4

Subtract line 3 from line 2. Enter the result on this line. If you do not use Parts II and III of Schedule E (Form 1040), enter this amount on line 18. Also, enter this amount on Form 1040, line 18.

"At Risk" Rules (Parts II and III)

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership or joint venture; shareholder in a small business corporation; beneficiary of an estate or trust; or lessor of certain property. The "at risk" rules only apply if you have a loss from an activity carried on as a trade or business or for the production of income. Generally, the amount you have "at risk" limits the loss you can deduct for any tax year.

You are generally considered "at risk" for an activity for the cash and the adjusted basis of other property you contributed to the activity, and any amounts borrowed for use in the activity for which you are personally liable.

Your "at risk" amount does not include the proceeds from your share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, you are "at risk" to the extent of the net fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable. Generally, for any "at risk" activity described in section 465(c) you are not "at risk" for any amount that is protected against loss by a guarantee, stop-loss agreement, or similar arrangement. In addition, for the activities described in section 465(c)(1), you are not "at risk" for borrowed amounts from a person who is related to you under section 267(b).

If you have amounts not "at risk" for an activity and you share in the loss for that activity, you must figure the allowable loss to report on Schedule E. Partners, beneficiaries, and shareholders should get a separate statement of income, expenses, deductions, and credits for each activity.

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the Internal Revenue Code), combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine your net profit or loss from the activity. If you have a net loss, it may be limited because of the "at risk" rules.

- Part II—Enter in column (f) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.
- Part III—Enter in column (c) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year.

Part II

Rent and Royalty Income or Loss

Generally, you should use this part to report rents from property you own or control. This includes room and other space rentals. However, if you provided services to the renter or if your business was selling real estate, report the income on Schedule C.

If you use Part II to report rent or royalty income, fill out the appropriate parts on page 2.

Your share of any loss from an activity except real estate (other than mineral property) for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it in column (b). If you received property instead of money, as rent, report its fair market value.

You can deduct an expense for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your deduction for interest is more than $10,000, see **Form 4952**, Investment Interest Expense Deduction.

Do not deduct the value of your own labor. Do not deduct capital investments or improvements; instead add these to the basis of the property for depreciation. Example: A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof.

Did You Rent Out Part of Your Home?

If you rent out only part of your property, deduct the part of your expenses that apply to the rented part. If you do not know the exact amount of these expenses, figure out what share of the total expenses applied to the rented part. Example: You rent out one quarter of your home and live in the other part. Deduct depreciation on only one quarter of the home. Deduct any other expenses that apply to the rented part.

Did You Rent Out a Vacation Home Or Similar Dwelling Unit?

Generally, you may deduct only those expenses which apply to the time that the vacation home or similar dwelling unit is rented out. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross rental income. Only interest, taxes, and casualty losses do not have to be limited. Generally, a vacation home or similar dwelling unit is used as a residence if you or your family used it for personal purposes for more than the larger of:
a. 14 days, or
b. 10% of the number of days during 1980 that the property was actually rented out at a fair rental.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. If you itemized your deductions, you may deduct any interest, taxes, and casualty losses on Schedule A (Form 1040). You do not have to report the rental income.

Your family includes only your brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

Dwelling units include houses, apartments, condominiums, mobile homes, and boats, or similar property. For information on how to figure deductible expenses, see **Publication 527,** Rental Property.

Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on **Form 4835,** Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing, if you meet these two tests:
a. You received rental income that was based on crops or livestock produced by the tenant.
b. You did not manage or operate the farm to any great extent.
Note: *For estimated tax penalty rules, income received from your share of crops and rental based on farm production is considered income from farming.*

Report your crop shares only for the year in which they were sold or exchanged for merchandise or property. If you use **Form 4835,** report the appropriate amounts on line 7.

Royalties

Enter in column (c) royalties from oil, gas or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in Schedule C. Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For more information, please get **Publication 544,** Sales and Other Dispositions of Assets.

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e).

From oil payments you received, enter in column (e) the amount of windfall profit tax actually withheld during 1980.

Specific Instructions

Line 6a

You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure.

If you elect amortization for these expenditures or elect to take an accelerated method of depreciation:
1. answer "Yes" on this line,
2. attach to the return a copy of the final certification letter issued by the Department of the Interior approving the rehabilitation or, if no such letter has been issued,
3. attach to the return a copy of a completed first page of U.S. Department of the Interior Form FHR–8–253a, Historic Preservation Certification Application—Part 2 (as submitted to the Department of the Interior).

Line 6b

Include on this line the amortizable basis of the property. This is the amount that you may deduct over the 60 month period.

Part III

Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations

Partnerships

If you are a member of a partnership or joint venture, include in this part your share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on **Schedule SE.** For more information, please get **Publication 541,** Tax Information on Partnerships.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

For more information for this part, please see copy C of Schedule K–1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

Estates and Trusts

If you are a beneficiary of an estate or trust, you should report your taxable part of the income (whether you received it or not) as follows:
- Dividends from qualifying domestic corporations—enter on Schedule B (Form 1040), Part II, line 3. If total dividends received from all sources are $400 or less, enter the total on Form 1040, line 10a and do not list them on Schedule B.
- Short-term capital gains—Schedule D.
- Long-term capital gains—Schedule D.
- Other taxable income less deductions—Schedule E, Part III.

For more information on these items, please contact the fiduciary or see Schedule K–1 (Form 1041).

Include your share of tax preference items on **Form 4625,** Computation of Minimum Tax—Individuals.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

A U.S. person who transferred property to a foreign trust may have to include the income resulting from it in his or her income if, during 1980, the trust had a U.S. beneficiary. For more information, see **Form 3520–A,** Annual Return of Foreign Trust With U.S. Beneficiaries.

Small Business Corporations

If you are a shareholder in a small business corporation that elected to have its current taxable income taxed to its stockholders, you should report:
- Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part II, line 3.

Subtract from the actual dividend distribution the non dividend (distribution of previously taxed income) part on Schedule B, Part II, line 6 and the long-term capital gain on Schedule B, Part II, line 5. Also include the long-term capital gain part on Schedule D.
- Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income or (loss), in Schedule E, Part III.
- Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D.

If you are a shareholder claiming a deduction for a net operating loss, please attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. Your net operating loss deduction is limited to that amount.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Depreciation

You can deduct a reasonable allowance for wear and tear of business and investment property. The allowance does not apply to land and personal assets. You may list each asset separately, or you may group assets into depreciation accounts. You must figure the depreciation separately for each asset or group. Please see **Publication 534,** Depreciation, for information on depreciation methods, grouping assets, limitations and special rules.
Note: *Your total additional first year depreciation deduction from all sources is limited to $2,000 ($4,000 if filing jointly).*

Part IV

Specific Instructions

Line 19

From farming or fishing, enter on this line your share of:
- partnership gross income, and
- fiduciary taxable income, and
- gross farm rents as shown on Form 4835.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:
- your gross farming or fishing income for 1979 or 1980 is at least two-thirds of your gross income, and
- you file your 1980 tax return and pay the tax due on or before March 2, 1981.

Instructions for

Schedules R and RP

Credit for the Elderly

Purpose

Some elderly people can pay less tax by using a tax credit. To do this, they must file one of two schedules (R or RP). Your credit cannot be more than your tax (on line 37, Form 1040). The credit is available no matter how long you worked. The amount of the credit is based on your filing status and age, and, if you are married, on your spouse's age. Which schedule you use depends on your age and the kind of income you had.

Schedule R is for people who are 65 or over. However, if you are married filing a joint return and either you or your spouse is under 65 with income from a public retirement system, you may elect to use Schedule RP. The election is made by filing Schedule RP with your return.

Schedule RP is for people under 65 who were employees of Federal, State, or local governments and who had income from a public retirement system.

Examples of these retired employees are: Federal civil service workers, public school teachers, members of police and fire departments, and members of the armed forces. For more information, please get **Publication 524,** Credit for the Elderly.

If you lived with your spouse at any time in 1980, you must file a joint return to take the credit. If you and your spouse lived apart the whole year, you can file either a joint return or separate returns, but you may be limited in what schedule, if any, you can use. If your spouse is 65 or older and you are under 65 with public retirement system income, you cannot use Schedule RP unless your spouse makes the election with you to use Schedule RP. The election is made by both of you filing Schedule RP with your separate returns. If your spouse does not make the election with you, you cannot claim any credit for the elderly on your separate return.

An individual who is a nonresident alien for any part of the tax year may take the credit if:
a. he or she is married to a U.S. citizen or resident at the end of the tax year, and
b. the couple choose to be taxed on their worldwide income.

Figuring the Credit

If you want us to, we will figure your credit. Please see page 3, "IRS Will Figure Your Tax and Some of Your Credits."

If you figure it yourself, first fill out Form 1040 through line 37. Then, read the instructions for the schedule (R or RP) you would use. If you are married and have a choice of schedules, figure your credit both ways to see which schedule will give you more credit.

Line-by-Line Instructions for Schedule R

Be sure to enter your name and social security number at the top.

Boxes A-D
Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age, and, if you are married, on your spouse's age. "Single" includes Head of Household and Qualifying Widow(er) with Dependent Child. Check only one box.

Line 1

Enter the amount for the box you checked.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:
- Social security (before deduction of medicare premiums)
- Railroad retirement (but not supplemental annuities).
- Veterans' pensions (but not military disability pensions).
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract).

Lines 2b, c, d, and e

Use these lines if your adjusted gross income on Form 1040, line 32, is MORE than the amount printed on line 2c for the box that you checked.

Line 3

Add lines 2a and 2e. Put total on line 3. If the amount on line 3 is the same or more than the amount on line 1, you cannot take the credit; do not file Schedule R.

Line 4

Subtract line 3 from line 1. This is the amount you use to figure your credit.

Line 5

Multiply line 4 by 15% (.15) and enter the result on line 5.

Line 6

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule R.)

Line 7

Enter the amount from line 5 or line 6, whichever is less. This is your Credit for the Elderly. Put the same amount on Form 1040, line 39.

Line-by-Line Instructions for Schedule RP

Be sure to enter your name and social security number at the top.

Name of Public Retirement System

Please enter the name of the public retirement system of the spouse under 65 if both you and your spouse are under 65 and receive income from a public retirement system(s), enter the name of the public retirement system(s) of both you and your spouse. Identify the husband's public retirement system with an (H) and the wife's with a (W).

Boxes A-E
Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age and, if you are married, on your spouse's age. "Single" includes Head of Household and Qualifying Widow(er) with Dependent Child. Check only one box.

If you are filing a joint return and checked box C, use column (a) for the wife and column (b) for the husband. If you checked box B, the spouse under 65 should use column (b).

Community Property Income

If you use Schedule RP and file a joint return, you should disregard community property laws in figuring the credit. (Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.) Enter the total of all taxable and nontaxable income in the column of the spouse who received it.

Line 1

Enter the amount for the box you checked. If you file a joint return and you checked box B or C, the $3,750 must be allocated between you and your spouse. No more than $2,500 can be entered for either of you. Generally, you will get more credit if the larger amount is entered for the spouse with more retirement income.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:
- Social security (before deduction of medicare premiums)
- Railroad retirement (but not supplemental annuities)
- Veterans' pensions (but not military disability pensions)
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract)

Line 2b

Use this line if you had wages, salaries, or other earned income (including disability income that you reported on Form 1040, line 8) of more than:
- $900 and you were under 62, **or**
- $1,200 and you were at least 62 but under 72.

Skip this line and go to line 3 if you
- were 72 or over, **or**
- had earned income of $900 or less, **or**
- were at least 62 but under 72 and had earned income of $1,200 or less.

Earned income is income you receive for personal services you have performed. It includes wages, salaries, and professional fees.

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 8, 13, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

If you were engaged in a trade or business in which capital was not an important income-producing factor, your earned income may not be more than the net earnings from the trade or business.

If you use line 2b, please follow the instructions on the next page.

If you were under 62 and had earned income of more than $900, subtract $900 from the amount you earned. Enter the result on line 2b(i).

If you were at least 62 but under 72, and had earned income of more than $1,200 but not more than $1,700, subtract $1,200 from the amount of your earned income. Divide the balance by 2 and enter the result on line 2b(ii).

If you were at least 62 but under 72, and had earned income of more than $1,700, subtract $1,450 from your earned income. Enter the result on line 2b(ii).

Line 3

Add lines 2a, 2b(i), and 2b(ii). Put the total on line 3.

Line 4

Subtract line 3 from line 1. This is the largest amount of income you can use to figure your credit.

If the amount on line 3 is more than the amount on line 1 for a column, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.

Line 5

The kind of retirement income you enter depends on whether you are under 65 or whether you are 65 or over. Do not include any amount from line 2a; those pensions are not taxable.

Line 5a

If you were under 65 on January 1, 1981, enter the pension or annuity payments you received from a public retirement system and reported as income. Do not enter social security income or railroad retirement that you excluded from gross income.

If your spouse died and you received payments from his or her public retirement plan, enter the payments you reported as income.

If you retired on disability, report your disability annuity payments as retirement income if

- the payments are for periods after you reached minimum retirement age, and,
- the payments are not reportable on Form 1040, line 8.

Line 5b

If you were 65 or over on January 1, 1981, enter the amount that you reported as income from the sources listed below:

- Individual retirement arrangements (IRA), pension or annuity contracts, and retirement bonds
- Interest.
- Dividends.
- Rents (before subtracting expenses).

Line 6

Enter the amount from line 4 or 5, whichever is less.

Line 7

If you are filing a joint return, add the amounts in columns (a) and (b) of line 6. Enter the total on line 7. If you are not filing a joint return, enter the amount from column (b) of line 6.

Line 8

Multiply line 7 by 15% (.15) and enter the result on this line.

Line 9

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule RP.)

Line 10

Enter the amount from line 8 or 9, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

Instructions for Schedule C

Profit or (Loss) From Business or Profession

Purpose

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business.

Farmers should use **Schedule F.**

For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on **Form 4797**, Supplemental Schedule of Gains and Losses.

You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted. Please see **Schedule SE.**

If you need more information about business income and expenses, get **Publication 334**, Tax Guide for Small Business.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more information, see instructions for **Forms W-3** (Transmittal of Income and Tax Statements) and **1096** (Annual Summary and Transmittal of U.S. Information Returns).

Item A

Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C

Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D

Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E

Accounting Method

You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage of completion method. The method used must clearly reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue. File **Form 3115** within the first 180 days of the tax year in which you want to make the change.

If you use the **cash method**, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use.

If you use the **accrual method**, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F

Valuation Methods

Your inventories can be valued at:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis

a. as your principal place of business, or

b. as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get **Publication 587**, Business Use of Your Home, for more information.

Item I

Certified Historic Structures

You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure. For additional details on this election, including how to complete Item I, see the instructions on page 23 for lines 6a and b.

Part I

Income (Lines 1 through 5)

Line 1a Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1980 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from **Schedule C-1**, line 8.

Cost of Operations (Inventories Not an Income-Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C-1.

Line 4 Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest and other kinds of miscellaneous income from the business or profession.

Part II

Deductions (Lines 6 through 33)

Line 7 Amortization

You may amortize the cost of pollution-control facilities, on the job training facilities, rehabilitation of certified historic buildings and child care facilities over a 60-month period instead of taking the depreciation deduction. You may also amortize amounts you paid for research, experiments, and a trademark or trade name over a period of at least 60 months.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and amortized. This rule does not apply to low income housing.

For more information about amounts subject to amortization, please get **Publication 535**, Business Expenses and Operating Losses.

Line 8

Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get **Publication 548**, Deduction for Bad Debts.

Line 10 Car and Truck Expenses

You can deduct the actual cost of running your car or truck or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 20 cents a mile for the first 15,000 miles and 11 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the rate is 11 cents a mile for all business mileage.

You can change methods of figuring your expenses from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

Line 12 Depletion

Enter your total deduction for depletion on this line.

If you claim a deduction for timber depletion, please attach **Form T.**

Line 13 Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You may list each asset separately, or you may group assets into depreciation accounts when filling in **Schedule C-2.** You must figure the depreciation separately for each asset or group. Please see **Publication 534**, Depreciation, for information on depreciation methods, grouping assets, limitations and special rules.

Note: *Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).*

Line 15

Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health and welfare programs.

Line 18

Interest on Business Indebtedness

If you paid interest for years after 1980, deduct only the part you paid for 1980.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see **Publication 545**, Interest Expense.

Line 22

Pension and Profit-Sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 26, instead of on Schedule C, line 22. For filing requirements, please see instructions for Form 1040, line 26, on page 11.

Line 25 Repairs

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

You can elect to treat as a current expense up to $25,000 spent to remove architectural and transportation barriers to the handicapped and elderly. (See Section 190 of the Internal Revenue Code.)

Line 29 Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure to fill in **Schedule C-3** to report expense account information.

Generally, no deduction is allowed for any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation. (See **Publication 463**, Travel, Entertainment, and Gift Expenses, for more details.)

Line 31 Wages

Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the jobs credit from **Form 5884** and on line 31c, the WIN credit from **Form 4874.** Subtract the total of these credits from wages shown on line 31a and enter the balance on 31e.

For more details, please get **Publication 906**, Targeted Jobs and WIN Credits.

Line 32 Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

Line 34 Net Profit or (Loss)

If you have a profit, stop here. Enter the amount here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you have a loss, go on to line 35 before entering your loss on line 34.

Line 35 "At Risk"

Deductions for losses by persons who are engaged in a trade or business except real estate (other than mineral property) or an activity for the production of income are limited to the amount they have "at risk" in the business. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this business that:
- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 34 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you answered "YES" to the question on line 35, enter on line 34 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter "($400)" on line 34. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter "($1,000)" on line 34.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from Schedule C on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you dispose of an asset used in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Schedule C-3

Expense Account Information

Enter here amounts which you are deducting on Schedule C that were:
- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep detailed records as proof of amounts spent for entertainment.

Foreign Conventions. Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach two signed statements to your tax return for the year in which you deduct the expenses

a. Attach a statement, signed by you, indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities and a program of the business activities.

b. Attach a statement, signed by an officer of the organization or group sponsoring the convention, showing the schedule of business activities for each day of the convention and the number of hours each day such scheduled business activities were attended.

For more information, please get **Publication 463,** Travel, Entertainment, and Gift Expenses.

Instructions for Schedule SE

Social Security Self-Employment Tax

Purpose

Schedule SE is used by the Social Security Administration to figure benefits under the social security program for self-employed people. Social security self-employment tax applies regardless of your age, and even if you are receiving social security benefits.

Who Must Use Schedule SE

You must use Schedule SE if:
1. You were self-employed,
2. Your net earnings from self-employment were $400 or more, and
3. You did not have wages (including tips) of $25,900 or more that were subject to social security tax or railroad retirement tax.

Who Should Use Schedule SE

You should use Schedule SE, even if your self-employment income is less than $400 if you were self-employed and.
- Form 1040, line 31, is less than $10,000 and you wish to claim the earned income credit; or
- If you use the optional method of computing self-employment income. See **Publication 533,** Self-Employment Tax.

Note: *If you use either optional method of computing self-employment tax, you may be able to claim the earned income credit even if you had a net operating loss.*

If you were eligible for the earned income credit in 1977, 1978, or 1979, you may be able to get a refund by filing Form 1040X, Amended U.S. Individual Income Tax Return. However, to get the earned income credit for 1977, you must file Form 1040X by April 15, 1981.

For purposes of the earned income credit, earned income does not include income which is exempt from self-employment tax because you filed Form 4029 or Form 4361, unless this income is wages, salaries, tips, or other employee compensation.

Example: *During 1980 a minister received a part time salary of $2,800 and a housing allowance of $1,200 as part of his salary. Although the housing allowance is not subject to income tax, and neither amount is subject to self-employment tax the entire $4,000 would be used to figure his Earned Income Credit.*

Which Parts to Use on Schedule SE

If you had ONLY farm income, complete Parts I and III.
If you had ONLY nonfarm income, complete Parts II and III.
If you had BOTH farm and nonfarm income, complete Parts I, II, and III.

General Information

To assure proper credit to your account, please enter your name and social security number on this schedule exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earnings base that apply at the time their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

More Than One Business

If you farmed and had at least one other trade or business, your net earnings from self-employment are the combined earnings from all your businesses. If you had a loss in one trade or business, it reduces the income from another. In these cases, please use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities. Figure the combined self-employment tax on Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total profits or (losses) from all businesses on **Form 1040,** line 13 or 19, as appropriate. Then enter the combined self-employment tax on **Form 1040,** line 48.

Community Income

In figuring net earnings from self-employment, if any of the income from a business, including farming, is community income, all the income from that business is considered the income of the husband, unless the wife managed and controlled the business. In that case, all the income is the wife's.

If you file separate returns, please attach Schedules C and SE (for nonfarm business) or Schedules F and SE (for farm business) to the return of the spouse with the self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments. However, limited partners should not include their income or (loss) from a partnership, other than guaranteed payments, for tax years beginning after 1977. No part of that share can be treated as your spouse's even if the income, under State law, is community income. In a husband and wife farm partnership, enter the distributive share of each as partnership income on Schedule E (Form 1040),

Part III, for income tax purposes, and on Schedule SE, line 1b, for self-employment tax purposes. Report nonfarm partnership income on Schedule SE, line 5b.

If a partner in a continuing partnership dies, that member's distributive share of partnership ordinary income or (loss) for the year must be included in that partner's net earnings from self-employment.

Share-Farming

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from them, you are an independent contractor and a self-employed person rather than an employee. Report your net earnings for income tax on Schedule F and for social security self-employment tax on Schedule SE.

In figuring net earnings from self-employment, do not include income or (loss) or any deductions for expenses connected with this income from the following:

a. Salaries, fees, etc. from the performance of services as:
1. a public official, except as noted below,
2. an employee or employee representative under the railroad retirement system, or
3. an employee, except as noted below.

b. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments, if you had no other interest in the partnership and did not perform services for it during the year.

c. Real estate rentals, unless received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. You should report these amounts on Schedule E, Part II.

d. Dividends on shares of stock and interest on bonds, debentures, notes, certificates, or other evidence of corporate indebtedness unless received in the course of your trade or business as a dealer in stocks or securities.

e. Gain or loss from:
1. the sale or exchange of a capital asset,
2. certain transactions in timber, coal, or domestic iron ore, or
3. the sale, exchange, involuntary conversion or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business.

f. Net operating losses from other years.

In figuring your net earnings from self-employment, be sure to include:

- Rental income from a farm if the rental arrangement provides for material participation by the landlord and the landlord participated materially in the production or management of the production of farm products on this land. This income is farm earnings. Report it on Schedules F and SE. To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.
- Payments for the use of rooms or other space when services are also provided to the occupant, such as rooms in hotels, boarding houses, tourist camps, or homes.
- Payments for space in parking lots, trailer parks, warehouses, or storage garages
- Income from the retail sale of newspapers and magazines by an employee 18 or over if the employee kept the profits.
- Income received by certain crew members of fishing vessels with a crew of less than 10 individuals. Also, see **Publication 595,** Tax Guide for Commercial Fishermen.

Fee Basis State or Local Government Employees

Fees received for functions and services performed by these employees (including public officers who in this capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: a. compensated solely on a fee basis; and b. not covered under a Federal-State social security coverage agreement.

Clergy

If you are a minister or member of a religious order, include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging provided to you for the convenience of your employer.

If you are a duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken a vow of poverty) or a Christian Science practitioner, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from services as a minister, member, or practitioner by filing **Form 4361.** If you have received IRS approval and have no other income subject to social security self-employment tax, write "Exempt—Form 4361" on Form 1040, line 48. If you filed Form 4361, but have $400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

Note: *If you filed an effective waiver certificate,* **Form 2031,** *to pay social security self-employment tax, you cannot apply for an exemption.*

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file **Form 4029** to be exempt from self employment tax. If you filed Form 4029 and have received IRS approval, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 48.

Coverage for Overseas Missionaries

Ministers and members of religious orders who are U.S. citizens serving outside the U.S. may figure earnings from self-employment as if they were serving in the United States. This applies to those who have not elected exempt on from coverage. Christian Science practitioners are not included in this provision.

For more information, please get **Publication 517,** Social Security for Members of the Clergy and Religious Workers.

U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to the social security self-employment tax if you are a U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, Northern Mariana Islands, or the Virgin Islands by a foreign government, in certain cases an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from this employment on Schedule SE, line 5d.

Self-employed U.S. Citizens Temporarily Living Outside the U.S.

If you are a U.S. citizen self-employed outside the U.S. and keep your residence in the U.S., figure your earnings from self-employment in the same way as those who are self-employed in the U.S. Exclusion of income earned abroad for income tax purposes does not apply to social security self employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Self-employed taxpayers residing in Puerto Rico, Guam, American Samoa, Northern Mariana Islands, or the Virgin Islands should get **Publication 570,** Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.

Optional Method for Figuring Net Earnings from Farm Self-Employment

If your gross farming profits for the year were not more than $2,400, you can report two-thirds of your gross farm profits instead of your actual net earnings from farming.

If your gross farm profits were more than $2,400, and your net farm earnings were less than $1,600, you can report $1,600 on line 3b.

There is no limit on how many times you can elect this optional method. If you use this method, you must apply it to all farm earnings from self-employment for the year. This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. You may change the method (from actual net to optional net or the reverse) after you file your return.

For the optional method, figure your share of gross profits from the farm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Figuring Net Earnings from Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your actual earnings from nonfarm self employment are less than $1,600, and less than two-thirds of your gross nonfarm profits.

You may use this optional method if you are:

a. regularly self-employed, or

b. regularly a member of a partnership.

This requirement is met if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option.

In this optional method, you may report two thirds of your gross nonfarm profits (but not more than $1,600) as your net earnings from self-employment. The nonfarm optional method does not allow you to report less than your actual net earnings from nonfarm self employment.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. In all combined cases, your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than $1,600.

For the nonfarm optional method, figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

For more information, please get **Publication 533,** Self-Employment Tax.

Line-By-Line Instructions

Name of self-employed person. Please enter the name and social security number of the self-employed person as it appears on that person's social security card.

We have provided specific instructions for most of the lines on the schedule. Those lines that do not appear in the instructions are self-explanatory.

Part I

Computation of Net Earnings from Farm Self-Employment

Line 2

Exclude from line 2, any income or expense not included in figuring net earnings from farm self-employment and attach an explanation. Also exclude from line 2 any additional first year depreciation or unreimbursed expenses from farm partnership income.

Line 3a

If you elect the farm optional method and if the total of the amount from Schedule F, line 32, or line 89, and the amount from Form 1065, Schedule K–1, line 3, is not more than $2,400, enter two-thirds of the total of the amount from Schedule F, line 32 or 89, and Form 1065, Schedule K–1, line 3.

Line 3b

If the total of the amount from Schedule F, line 32, or line 89, and Form 1065, Schedule K–1, line 3, is more than $2,400, and line 1a is less than $1,600, enter $1,600.

The items taken from these lines may be subject to adjustment. See **Publication 533,** Self Employment Tax.

Line 4

If you elect the Farm Optional Method, enter the amount from line 3, otherwise, enter the amount from line 2.

If you have only farm income, skip Part II and go to **Part III.**

Part II

Computation of Net Earnings from Nonfarm Self-Employment

Line 5b

Enter the amount of your net profit or (loss) from partnerships, joint ventures, etc. Do not include farming. If you have a loss enter only your deductible loss.

Line 5e

Enter the amount of your net profit or (loss) from other self-employment not covered in the previous items.

Line 7

Use line 7 to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first year depreciation from nonfarm partnerships on this line.

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see **Publication 595,** Tax Guide for Commercial Fishermen.

If you are a duly ordained minister who is an employee of a church and if you are subject to self-employment tax, the unreimbursed business expenses that you incurred in performing your services as an employee of the church (allowed only as an itemized deduction) are deducted on this line in figuring self-employment tax. For more information see **Publication 517,** Social Security for Members of the Clergy and Religious Workers.

Line 10

Enter the smaller of:

- $1,600, or
- ⅔ of the total of gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1, line 15b). Also include gross profits from services reported on lines 5c, 5d, and 5e, as adjusted by line 7.

Instructions for Schedule F

Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get **Publication 225,** Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules. You may also want to get **Publication 534,** Depreciation.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares, if you did not run the farm yourself. Report this income on **Form 4835** and **Schedule E** (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part II of **Schedule E** (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 30 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on **Form 4797.**
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on **Form 4797.**

Which Parts to Use

- Schedule F has 5 parts. Your accounting method used to record your farm income determines which parts you must fill in.

Under the **cash method,** you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I, II, and III.

Under the **accrual method,** you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II, III, IV, and V.

Employer Identification Number

You need an employer identification number only if:

- you had a Keogh (H.R. 10) plan, **or**
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I

Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 29. Count both the cash you received and the fair market value of goods or other property you received for these items.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 30.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this IF:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Lines 5 through 21

Show the amount you got from the sale of livestock and produce you raised.

Line 22

Show the amount you were paid for the use of your farm machinery.

Line 23

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:

- personal or family items,
- capital assets
- depreciable assets you use in your business.

Enter these amounts on line 23b.

If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 24

If you get per-unit retains in cash, show the amount of cash. If you get qualified per unit retain certificates, show the stated dollar amount of the certificate.

Line 26

Enter on line 26a cash you got as price support payments, diversion payments and cost-share payments (sight drafts).

On line 26b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 27

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, **OR**
- you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 28

If you took a credit for Federal gasoline tax on your 1979 Form 1040, enter the amount of the credit here.

Line 29

Enter the amount of any State gasoline tax refund you got in 1980.

Line 30

Use this line to report income other than that shown on lines 1 through 29.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 30. If you had a loss in a closed futures contract, show it as a minus amount.

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Schedule D, (Form 1040, 1041, or 1065).

Report as income the amount of the credit for alcohol used as a fuel that was entered on **Form 6478,** line 13.

Part II

Farm Deductions

Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- expenses of raising anything you or your family used.
- the value of animals you raised that died.
- loss of inventory
- personal losses.
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be

- a partnership, or
- any other noncorporate group, or
- a small business corporation, **if**

a. the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, **or**

b. more than 35 percent of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 33

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 33b the jobs credit from **Form 5884** and on line 33c, the WIN credit from **Form 4874.** Subtract the total of these credits from labor hired on line 33a and enter the balance on 33e.

For more details, please get **Publication 906,** Targeted Jobs and WIN Credits.

Line 34

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

Line 35

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1980 for years after 1980, include only the part that applies to 1980.

Line 36

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 37

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed by your livestock in a later tax year, however, the expense might not be deductible in the year paid. See **Publication 225** for more information on advance payments for feed.

Line 40

Show what you paid to rent machinery used on your farm.

Line 46

You can deduct the following taxes:
- real estate and personal property taxes on farm business assets
- social security taxes you paid to match what you are required to withhold from farm employees' wages

Do not deduct:
- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property
- other taxes not related to the farm business.

Line 47

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family

Line 48

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 49

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold

Line 50

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years

Line 51

Show what you paid to clear land so you could farm it. Do not enter more than $5,000 or 25% of your taxable income from farming, whichever is less

Line 52

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Form 1040, line 26. Enter the amount you paid for yourself on that line.

Line 53

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 52. Examples are insurance, health and welfare programs Do not include here amounts paid for yourself or your family.

Line 54

Enter expenses not listed on another line, such as:
- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or you can use a fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each mile after that. However, if the car or truck is fully depreciated, you must use 11 cents a mile for all miles. If you use more than one vehicle for business, you must use the actual cost and not the mileage rate. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming
- Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980

Line 58

If you have a profit, stop here. Enter the amount here and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 59 before entering your loss on line 58.

Line 59

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable

Answer the question "YES" if you have any loans for this farm that:
- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 59, enter on line 58 either the amount of your loss or the amount for which you are considered "at risk", whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter ($400) on line 58. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter ($1,000) on line 58.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions

Part III
Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. You may list each asset separately, or you may group assets into depreciation accounts You must figure the depreciation separately for each asset or group. Please see **Publication 534**, Depreciation, for more information on depreciation methods, grouping assets, limitations and special rules.

Do not include depreciation on:
- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Line 60

You can choose to deduct an additional allowance for first-year depreciation on certain assets that have a useful life of 6 years or more. If you choose this additional allowance, enter the amount on line 60. You must subtract this amount from the cost or other basis of the asset on which you are taking the additional depreciation. This will reduce the cost or other basis amount on line 61.

Note: *Your total additional first year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).*

Line 61

Be sure to reduce the cost or other basis of assets by any additional first-year depreciation taken on line 60.

If you need more space, use **Form 4562.**

Line 62

Add line 60 and line 61, column g. Enter the total on line 62 and in Part II, line 56.

Part IV
Farm Income
Accrual Method

If you used the accrual method, report farm income when you earned it, not when you received it. Generally, you must inventory your animals and crops if you used this method. See **Publication 225**, Farmer's Tax Guide, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 63 through 76

For each item listed, fill in columns (b), (c), (d) and (e) across. See the line by-line instructions for Part I for more information

Part V
Summary of Income and Deductions
Accrual Method

Lines 80 and 81

See instructions for Part I, lines 26 and 27

Line 82

If you take a credit for Federal gasoline tax on your 1980 income tax return, enter the amount of the credit on this line.

Line 83

If you are due a refund of State gasoline tax for 1980, enter the amount here

Line 84

See instructions for Part I, line 30.

Lines 91 and 92

See instructions for Part I, lines 58 and 59

1980 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of $20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *If you can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends, etc) of $1,000 or more* **AND** *your earned income is less than $2,300, you must first use Schedule TC (Form 1040), Part II*

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
If $3,300 or less your tax is 0				
3,300	3,350	4	0	0
3,350	3,400	11	0	0
3,400	3,450	18	0	0
3,450	3,500	25	0	0
3,500	3,550	32	0	0
3,550	3,600	39	0	0
3,600	3,650	46	0	0
3,650	3,700	53	0	0
3,700	3,750	60	0	0
3,750	3,800	67	0	0
3,800	3,850	74	0	0
3,850	3,900	81	0	0
3,900	3,950	88	0	0
3,950	4,000	95	0	0
4,000	4,050	102	0	0
4,050	4,100	109	0	0
4,100	4,150	116	0	0
4,150	4,200	123	0	0
4,200	4,250	130	0	0
4,250	4,300	137	0	0
4,300	4,350	144	4	0
4,350	4,400	151	11	0
4,400	4,450	158	18	0
4,450	4,500	166	25	0
4,500	4,550	174	32	0
4,550	4,600	182	39	0
4,600	4,650	190	46	0
4,650	4,700	198	53	0
4,700	4,750	206	60	0
4,750	4,800	214	67	0
4,800	4,850	222	74	0
4,850	4,900	230	81	0
4,900	4,950	238	88	0
4,950	5,000	246	95	0
5,000	5,050	254	102	0
5,050	5,100	262	109	0
5,100	5,150	270	116	0
5,150	5,200	278	123	0
5,200	5,250	286	130	0
5,250	5,300	294	137	0
5,300	5,350	302	144	4
5,350	5,400	310	151	11
5,400	5,450	319	158	18
5,450	5,500	328	166	25
5,500	5,550	337	174	32
5,550	5,600	346	182	39
5,600	5,650	355	190	46
5,650	5,700	364	198	53
5,700	5,750	373	206	60
5,750	5,800	382	214	67
5,800	5,850	391	222	74
5,850	5,900	400	230	81

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
5,900	5,950	409	238	88
5,950	6,000	418	246	95
6,000	6,050	427	254	102
6,050	6,100	436	262	109
6,100	6,150	445	270	116
6,150	6,200	454	278	123
6,200	6,250	463	286	130
6,250	6,300	472	294	137
6,300	6,350	481	302	144
6,350	6,400	490	310	151
6,400	6,450	499	319	158
6,450	6,500	508	328	166
6,500	6,550	517	337	174
6,550	6,600	526	346	182
6,600	6,650	535	355	190
6,650	6,700	544	364	198
6,700	6,750	553	373	206
6,750	6,800	562	382	214
6,800	6,850	571	391	222
6,850	6,900	580	400	230
6,900	6,950	589	409	238
6,950	7,000	598	418	246
7,000	7,050	607	427	254
7,050	7,100	616	436	262
7,100	7,150	625	445	270
7,150	7,200	634	454	278
7,200	7,250	643	463	286
7,250	7,300	652	472	294
7,300	7,350	661	481	302
7,350	7,400	670	490	310
7,400	7,450	679	499	319
7,450	7,500	688	508	328
7,500	7,550	697	517	337
7,550	7,600	706	526	346
7,600	7,650	716	535	355
7,650	7,700	725	544	364
7,700	7,750	735	553	373
7,750	7,800	744	562	382
7,800	7,850	754	571	391
7,850	7,900	763	580	400
7,900	7,950	773	589	409
7,950	8,000	782	598	418
8,000	8,050	792	607	427
8,050	8,100	801	616	436
8,100	8,150	811	625	445
8,150	8,200	820	634	454
8,200	8,250	830	643	463
8,250	8,300	839	652	472
8,300	8,350	849	661	481
8,350	8,400	858	670	490
8,400	8,450	868	679	499
8,450	8,500	877	688	508

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
8,500	8,550	887	697	517
8,550	8,600	896	706	526
8,600	8,650	906	716	535
8,650	8,700	915	725	544
8,700	8,750	925	735	553
8,750	8,800	934	744	562
8,800	8,850	944	754	571
8,850	8,900	953	763	580
8,900	8,950	963	773	589
8,950	9,000	972	782	598
9,000	9,050	982	792	607
9,050	9,100	991	801	616
9,100	9,150	1,001	811	625
9,150	9,200	1,010	820	634
9,200	9,250	1,020	830	643
9,250	9,300	1,029	839	652
9,300	9,350	1,039	849	661
9,350	9,400	1,048	858	670
9,400	9,450	1,058	868	679
9,450	9,500	1,067	877	688
9,500	9,550	1,077	887	697
9,550	9,600	1,088	896	706
9,600	9,650	1,098	906	716
9,650	9,700	1,109	915	725
9,700	9,750	1,119	925	735
9,750	9,800	1,130	934	744
9,800	9,850	1,140	944	754
9,850	9,900	1,151	953	763
9,900	9,950	1,161	963	773
9,950	10,000	1,172	972	782
10,000	10,050	1,182	982	792
10,050	10,100	1,193	991	801
10,100	10,150	1,203	1,001	811
10,150	10,200	1,214	1,010	820
10,200	10,250	1,224	1,020	830
10,250	10,300	1,235	1,029	839
10,300	10,350	1,245	1,039	849
10,350	10,400	1,256	1,048	858
10,400	10,450	1,266	1,058	868
10,450	10,500	1,277	1,067	877
10,500	10,550	1,287	1,077	887
10,550	10,600	1,298	1,088	896
10,600	10,650	1,308	1,098	906
10,650	10,700	1,319	1,109	915
10,700	10,750	1,329	1,119	925
10,750	10,800	1,340	1,130	934
10,800	10,850	1,350	1,140	944
10,850	10,900	1,361	1,151	953
10,900	10,950	1,371	1,161	963
10,950	11,000	1,382	1,172	972
11,000	11,050	1,392	1,182	982
11,050	11,100	1,403	1,193	991

Continued on next page

1980 Tax Table A—SINGLE (Filing Status Box 1) *(Continued)*

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3
		Your tax is—		
11,100	11,150	1,413	1,203	1,001
11,150	11,200	1,424	1,214	1,010
11,200	11,250	1,434	1,224	1,020
11,250	11,300	1,445	1,235	1,029
11,300	11,350	1,455	1,245	1,039
11,350	11,400	1,466	1,256	1,048
11,400	11,450	1,476	1,266	1,058
11,450	11,500	1,487	1,277	1,067
11,500	11,550	1,497	1,287	1,077
11,550	11,600	1,508	1,298	1,088
11,600	11,650	1,518	1,308	1,098
11,650	11,700	1,529	1,319	1,109
11,700	11,750	1,539	1,329	1,119
11,750	11,800	1,550	1,340	1,130
11,800	11,850	1,561	1,350	1,140
11,850	11,900	1,573	1,361	1,151
11,900	11,950	1,585	1,371	1,161
11,950	12,000	1,597	1,382	1,172
12,000	12,050	1,609	1,392	1,182
12,050	12,100	1,621	1,403	1,193
12,100	12,150	1,633	1,413	1,203
12,150	12,200	1,645	1,424	1,214
12,200	12,250	1,657	1,434	1,224
12,250	12,300	1,669	1,445	1,235
12,300	12,350	1,681	1,455	1,245
12,350	12,400	1,693	1,466	1,256
12,400	12,450	1,705	1,476	1,266
12,450	12,500	1,717	1,487	1,277
12,500	12,550	1,729	1,497	1,287
12,550	12,600	1,741	1,508	1,298
12,600	12,650	1,753	1,518	1,308
12,650	12,700	1,765	1,529	1,319
12,700	12,750	1,777	1,539	1,329
12,750	12,800	1,789	1,550	1,340
12,800	12,850	1,801	1,561	1,350
12,850	12,900	1,813	1,573	1,361
12,900	12,950	1,825	1,585	1,371
12,950	13,000	1,837	1,597	1,382
13,000	13,050	1,849	1,609	1,392
13,050	13,100	1,861	1,621	1,403
13,100	13,150	1,873	1,633	1,413
13,150	13,200	1,885	1,645	1,424
13,200	13,250	1,897	1,657	1,434
13,250	13,300	1,909	1,669	1,445
13,300	13,350	1,921	1,681	1,455
13,350	13,400	1,933	1,693	1,466
13,400	13,450	1,945	1,705	1,476
13,450	13,500	1,957	1,717	1,487
13,500	13,550	1,969	1,729	1,497
13,550	13,600	1,981	1,741	1,508
13,600	13,650	1,993	1,753	1,518
13,650	13,700	2,005	1,765	1,529
13,700	13,750	2,017	1,777	1,539
13,750	13,800	2,029	1,789	1,550
13,800	13,850	2,041	1,801	1,561
13,850	13,900	2,053	1,813	1,573
13,900	13,950	2,066	1,825	1,585
13,950	14,000	2,079	1,837	1,597
14,000	14,050	2,092	1,849	1,609
14,050	14,100	2,105	1,861	1,621

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3
		Your tax is—		
14,100	14,150	2,118	1,873	1,633
14,150	14,200	2,131	1,885	1,645
14,200	14,250	2,144	1,897	1,657
14,250	14,300	2,157	1,909	1,669
14,300	14,350	2,170	1,921	1,681
14,350	14,400	2,183	1,933	1,693
14,400	14,450	2,196	1,945	1,705
14,450	14,500	2,209	1,957	1,717
14,500	14,550	2,222	1,969	1,729
14,550	14,600	2,235	1,981	1,741
14,600	14,650	2,248	1,993	1,753
14,650	14,700	2,261	2,005	1,765
14,700	14,750	2,274	2,017	1,777
14,750	14,800	2,287	2,029	1,789
14,800	14,850	2,300	2,041	1,801
14,850	14,900	2,313	2,053	1,813
14,900	14,950	2,326	2,066	1,825
14,950	15,000	2,339	2,079	1,837
15,000	15,050	2,352	2,092	1,849
15,050	15,100	2,365	2,105	1,861
15,100	15,150	2,378	2,118	1,873
15,150	15,200	2,391	2,131	1,885
15,200	15,250	2,404	2,144	1,897
15,250	15,300	2,417	2,157	1,909
15,300	15,350	2,430	2,170	1,921
15,350	15,400	2,443	2,183	1,933
15,400	15,450	2,456	2,196	1,945
15,450	15,500	2,469	2,209	1,957
15,500	15,550	2,482	2,222	1,969
15,550	15,600	2,495	2,235	1,981
15,600	15,650	2,508	2,248	1,993
15,650	15,700	2,521	2,261	2,005
15,700	15,750	2,534	2,274	2,017
15,750	15,800	2,547	2,287	2,029
15,800	15,850	2,560	2,300	2,041
15,850	15,900	2,573	2,313	2,053
15,900	15,950	2,586	2,326	2,066
15,950	16,000	2,599	2,339	2,079
16,000	16,050	2,613	2,352	2,092
16,050	16,100	2,628	2,365	2,105
16,100	16,150	2,643	2,378	2,118
16,150	16,200	2,658	2,391	2,131
16,200	16,250	2,673	2,404	2,144
16,250	16,300	2,688	2,417	2,157
16,300	16,350	2,703	2,430	2,170
16,350	16,400	2,718	2,443	2,183
16,400	16,450	2,733	2,456	2,196
16,450	16,500	2,748	2,469	2,209
16,500	16,550	2,763	2,482	2,222
16,550	16,600	2,778	2,495	2,235
16,600	16,650	2,793	2,508	2,248
16,650	16,700	2,808	2,521	2,261
16,700	16,750	2,823	2,534	2,274
16,750	16,800	2,838	2,547	2,287
16,800	16,850	2,853	2,560	2,300
16,850	16,900	2,868	2,573	2,313
16,900	16,950	2,883	2,586	2,326
16,950	17,000	2,898	2,599	2,339
17,000	17,050	2,913	2,613	2,352
17,050	17,100	2,928	2,628	2,365

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3
		Your tax is—		
17,100	17,150	2,943	2,643	2,378
17,150	17,200	2,958	2,658	2,391
17,200	17,250	2,973	2,673	2,404
17,250	17,300	2,988	2,688	2,417
17,300	17,350	3,003	2,703	2,430
17,350	17,400	3,018	2,718	2,443
17,400	17,450	3,033	2,733	2,456
17,450	17,500	3,048	2,748	2,469
17,500	17,550	3,063	2,763	2,482
17,550	17,600	3,078	2,778	2,495
17,600	17,650	3,093	2,793	2,508
17,650	17,700	3,108	2,808	2,521
17,700	17,750	3,123	2,823	2,534
17,750	17,800	3,138	2,838	2,547
17,800	17,850	3,153	2,853	2,560
17,850	17,900	3,168	2,868	2,573
17,900	17,950	3,183	2,883	2,586
17,950	18,000	3,198	2,898	2,599
18,000	18,050	3,213	2,913	2,613
18,050	18,100	3,228	2,928	2,628
18,100	18,150	3,243	2,943	2,643
18,150	18,200	3,258	2,958	2,658
18,200	18,250	3,273	2,973	2,673
18,250	18,300	3,288	2,988	2,688
18,300	18,350	3,303	3,003	2,703
18,350	18,400	3,318	3,018	2,718
18,400	18,450	3,333	3,033	2,733
18,450	18,500	3,348	3,048	2,748
18,500	18,550	3,363	3,063	2,763
18,550	18,600	3,378	3,078	2,778
18,600	18,650	3,393	3,093	2,793
18,650	18,700	3,408	3,108	2,808
18,700	18,750	3,423	3,123	2,823
18,750	18,800	3,438	3,138	2,838
18,800	18,850	3,453	3,153	2,853
18,850	18,900	3,468	3,168	2,868
18,900	18,950	3,483	3,183	2,883
18,950	19,000	3,498	3,198	2,898
19,000	19,050	3,513	3,213	2,913
19,050	19,100	3,528	3,228	2,928
19,100	19,150	3,543	3,243	2,943
19,150	19,200	3,558	3,258	2,958
19,200	19,250	3,574	3,273	2,973
19,250	19,300	3,591	3,288	2,988
19,300	19,350	3,608	3,303	3,003
19,350	19,400	3,625	3,318	3,018
19,400	19,450	3,642	3,333	3,033
19,450	19,500	3,659	3,348	3,048
19,500	19,550	3,676	3,363	3,063
19,550	19,600	3,693	3,378	3,078
19,600	19,650	3,710	3,393	3,093
19,650	19,700	3,727	3,408	3,108
19,700	19,750	3,744	3,423	3,123
19,750	19,800	3,761	3,438	3,138
19,800	19,850	3,778	3,453	3,153
19,850	19,900	3,795	3,468	3,168
19,900	19,950	3,812	3,483	3,183
19,950	20,000	3,829	3,498	3,198

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(For married persons filing joint returns or qualifying widow(er)s with income of $40,000 or less on Form 1040, line 34, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $3,400 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
If $5,400 or less your tax is 0									
5,400	5,450	4	0	0	0	0	0	0	0
5,450	5,500	11	0	0	0	0	0	0	0
5,500	5,550	18	0	0	0	0	0	0	0
5,550	5,600	25	0	0	0	0	0	0	0
5,600	5,650	32	0	0	0	0	0	0	0
5,650	5,700	39	0	0	0	0	0	0	0
5,700	5,750	46	0	0	0	0	0	0	0
5,750	5,800	53	0	0	0	0	0	0	0
5,800	5,850	60	0	0	0	0	0	0	0
5,850	5,900	67	0	0	0	0	0	0	0
5,900	5,950	74	0	0	0	0	0	0	0
5,950	6,000	81	0	0	0	0	0	0	0
6,000	6,050	88	0	0	0	0	0	0	0
6,050	6,100	95	0	0	0	0	0	0	0
6,100	6,150	102	0	0	0	0	0	0	0
6,150	6,200	109	0	0	0	0	0	0	0
6,200	6,250	116	0	0	0	0	0	0	0
6,250	6,300	123	0	0	0	0	0	0	0
6,300	6,350	130	0	0	0	0	0	0	0
6,350	6,400	137	0	0	0	0	0	0	0
6,400	6,450	144	4	0	0	0	0	0	0
6,450	6,500	151	11	0	0	0	0	0	0
6,500	6,550	158	18	0	0	0	0	0	0
6,550	6,600	165	25	0	0	0	0	0	0
6,600	6,650	172	32	0	0	0	0	0	0
6,650	6,700	179	39	0	0	0	0	0	0
6,700	6,750	186	46	0	0	0	0	0	0
6,750	6,800	193	53	0	0	0	0	0	0
6,800	6,850	200	60	0	0	0	0	0	0
6,850	6,900	207	67	0	0	0	0	0	0
6,900	6,950	214	74	0	0	0	0	0	0
6,950	7,000	221	81	0	0	0	0	0	0
7,000	7,050	[illegible]	88	0	0	0	0	0	0
7,050	7,100	235	95	0	0	0	0	0	0
7,100	7,150	242	102	0	0	0	0	0	0
7,150	7,200	249	109	0	0	0	0	0	0
7,200	7,250	256	116	0	0	0	0	0	0
7,250	7,300	263	123	0	0	0	0	0	0
7,300	7,350	270	130	0	0	0	0	0	0
7,350	7,400	277	137	0	0	0	0	0	0
7,400	7,450	284	144	4	0	0	0	0	0
7,450	7,500	291	151	11	0	0	0	0	0
7,500	7,550	298	158	18	0	0	0	0	0
7,550	7,600	306	165	25	0	0	0	0	0
7,600	7,650	314	172	32	0	0	0	0	0
7,650	7,700	322	179	39	0	0	0	0	0
7,700	7,750	330	186	46	0	0	0	0	0
7,750	7,800	338	193	53	0	0	0	0	0
7,800	7,850	346	200	60	0	0	0	0	0
7,850	7,900	354	207	67	0	0	0	0	0
7,900	7,950	362	214	74	0	0	0	0	0
7,950	8,000	370	221	81	0	0	0	0	0
8,000	8,050	378	228	88	0	0	0	0	0
8,050	8,100	386	235	95	0	0	0	0	0
8,100	8,150	394	242	102	0	0	0	0	0
8,150	8,200	402	249	109	0	0	0	0	0

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
8,200	8,250	410	256	116	0	0	0	0	0
8,250	8,300	418	263	123	0	0	0	0	0
8,300	8,350	426	270	130	0	0	0	0	0
8,350	8,400	434	277	137	0	0	0	0	0
8,400	8,450	442	284	144	4	0	0	0	0
8,450	8,500	450	291	151	11	0	0	0	0
8,500	8,550	458	298	158	18	0	0	0	0
8,550	8,600	466	306	165	25	0	0	0	0
8,600	8,650	474	314	172	32	0	0	0	0
8,650	8,700	482	322	179	39	0	0	0	0
8,700	8,750	490	330	186	46	0	0	0	0
8,750	8,800	498	338	193	53	0	0	0	0
8,800	8,850	506	346	200	60	0	0	0	0
8,850	8,900	514	354	207	67	0	0	0	0
8,900	8,950	522	362	214	74	0	0	0	0
8,950	9,000	530	370	221	81	0	0	0	0
9,000	9,050	538	378	228	88	0	0	0	0
9,050	9,100	546	386	235	95	0	0	0	0
9,100	9,150	554	394	242	102	0	0	0	0
9,150	9,200	562	402	249	109	0	0	0	0
9,200	9,250	570	410	256	116	0	0	0	0
9,250	9,300	578	418	263	123	0	0	0	0
9,300	9,350	586	426	270	130	0	0	0	0
9,350	9,400	594	434	277	137	0	0	0	0
9,400	9,450	602	442	284	144	4	0	0	0
9,450	9,500	610	450	291	151	11	0	0	0
9,500	9,550	618	458	298	158	18	0	0	0
9,550	9,600	626	466	306	165	25	0	0	0
9,600	9,650	635	474	314	172	32	0	0	0
9,650	9,700	644	482	322	179	39	0	0	0
9,700	9,750	653	490	330	186	46	0	0	0
9,750	9,800	662	498	338	193	53	0	0	0
9,800	9,850	671	506	346	200	60	0	0	0
9,850	9,900	680	514	354	207	67	0	0	0
9,900	9,950	689	522	362	214	74	0	0	0
9,950	10,000	698	530	370	221	81	0	0	0
10,000	10,050	707	538	378	228	88	0	0	0
10,050	10,100	716	546	386	235	95	0	0	0
10,100	10,150	725	554	394	242	102	0	0	0
10,150	10,200	734	562	402	249	109	0	0	0
10,200	10,250	743	570	410	256	116	0	0	0
10,250	10,300	752	578	418	263	123	0	0	0
10,300	10,350	761	586	426	270	130	0	0	0
10,350	10,400	770	594	434	277	137	0	0	0
10,400	10,450	779	602	442	284	144	4	0	0
10,450	10,500	788	610	450	291	151	11	0	0
10,500	10,550	797	618	458	298	158	18	0	0
10,550	10,600	806	626	466	306	165	25	0	0
10,600	10,650	815	635	474	314	172	32	0	0
10,650	10,700	824	644	482	322	179	39	0	0
10,700	10,750	833	653	490	330	186	46	0	0
10,750	10,800	842	662	498	338	193	53	0	0
10,800	10,850	851	671	506	346	200	60	0	0
10,850	10,900	860	680	514	354	207	67	0	0
10,900	10,950	869	689	522	362	214	74	0	0
10,950	11,000	878	698	530	370	221	81	0	0
11,000	11,050	887	707	538	378	228	88	0	0
11,050	11,100	896	716	546	386	235	95	0	0
11,100	11,150	905	725	554	394	242	102	0	0
11,150	11,200	914	734	562	402	249	109	0	0

Continued on next page

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
11,200	11,250	923	743	570	410	256	116	0	0
11,250	11,300	932	752	578	418	263	123	0	0
11,300	11,350	941	761	586	426	270	130	0	0
11,350	11,400	950	770	594	434	277	137	0	0
11,400	11,450	959	779	602	442	284	144	4	0
11,450	11,500	968	788	610	450	291	151	11	0
11,500	11,550	977	797	618	458	298	158	18	0
11,550	11,600	986	806	626	466	306	165	25	0
11,600	11,650	995	815	635	474	314	172	32	0
11,650	11,700	1,004	824	644	482	322	179	39	0
11,700	11,750	1,013	833	653	490	330	186	46	0
11,750	11,800	1,022	842	662	498	338	193	53	0
11,800	11,850	1,031	851	671	506	346	200	60	0
11,850	11,900	1,040	860	680	514	354	207	67	0
11,900	11,950	1,049	869	689	522	362	214	74	0
11,950	12,000	1,058	878	698	530	370	221	81	0
12,000	12,050	1,067	887	707	538	378	228	88	0
12,050	12,100	1,076	896	716	546	386	235	95	0
12,100	12,150	1,085	905	725	554	394	242	102	0
12,150	12,200	1,094	914	734	562	402	249	109	0
12,200	12,250	1,103	923	743	570	410	256	116	0
12,250	12,300	1,112	932	752	578	418	263	123	0
12,300	12,350	1,121	941	761	586	426	270	130	0
12,350	12,400	1,130	950	770	594	434	277	137	0
12,400	12,450	1,139	959	779	602	442	284	144	4
12,450	12,500	1,148	968	788	610	450	291	151	11
12,500	12,550	1,157	977	797	618	458	298	158	18
12,550	12,600	1,166	986	806	626	466	306	165	25
12,600	12,650	1,175	995	815	635	474	314	172	32
12,650	12,700	1,184	1,004	824	644	482	322	179	39
12,700	12,750	1,193	1,013	833	653	490	330	186	46
12,750	12,800	1,202	1,022	842	662	498	338	193	53
12,800	12,850	1,211	1,031	851	671	506	346	200	60
12,850	12,900	1,220	1,040	860	680	514	354	207	67
12,900	12,950	1,229	1,049	869	689	522	362	214	74
12,950	13,000	1,238	1,058	878	698	530	370	221	81
13,000	13,050	1,247	1,067	887	707	538	378	228	88
13,050	13,100	1,256	1,076	896	716	546	386	235	95
13,100	13,150	1,265	1,085	905	725	554	394	242	102
13,150	13,200	1,274	1,094	914	734	562	402	249	109
13,200	13,250	1,283	1,103	923	743	570	410	256	116
13,250	13,300	1,292	1,112	932	752	578	418	263	123
13,300	13,350	1,301	1,121	941	761	586	426	270	130
13,350	13,400	1,310	1,130	950	770	594	434	277	137
13,400	13,450	1,319	1,139	959	779	602	442	284	144
13,450	13,500	1,328	1,148	968	788	610	450	291	151
13,500	13,550	1,337	1,157	977	797	618	458	298	158
13,550	13,600	1,346	1,166	986	806	626	466	306	165
13,600	13,650	1,355	1,175	995	815	635	474	314	172
13,650	13,700	1,364	1,184	1,004	824	644	482	322	179
13,700	13,750	1,373	1,193	1,013	833	653	490	330	186
13,750	13,800	1,382	1,202	1,022	842	662	498	338	193
13,800	13,850	1,391	1,211	1,031	851	671	506	346	200
13,850	13,900	1,400	1,220	1,040	860	680	514	354	207
13,900	13,950	1,409	1,229	1,049	869	689	522	362	214
13,950	14,000	1,420	1,238	1,058	878	698	530	370	221
14,000	14,050	1,430	1,247	1,067	887	707	538	378	228
14,050	14,100	1,441	1,256	1,076	896	716	546	386	235
14,100	14,150	1,451	1,265	1,085	905	725	554	394	242
14,150	14,200	1,462	1,274	1,094	914	734	562	402	249
14,200	14,250	1,472	1,283	1,103	923	743	570	410	256
14,250	14,300	1,483	1,292	1,112	932	752	578	418	263
14,300	14,350	1,493	1,301	1,121	941	761	586	426	270
14,350	14,400	1,504	1,310	1,130	950	770	594	434	277
14,400	14,450	1,514	1,319	1,139	959	779	602	442	284
14,450	14,500	1,525	1,328	1,148	968	788	610	450	291
14,500	14,550	1,535	1,337	1,157	977	797	618	458	298
14,550	14,600	1,546	1,346	1,166	986	806	626	466	306
14,600	14,650	1,556	1,355	1,175	995	815	635	474	314
14,650	14,700	1,567	1,364	1,184	1,004	824	644	482	322
14,700	14,750	1,577	1,373	1,193	1,013	833	653	490	330
14,750	14,800	1,588	1,382	1,202	1,022	842	662	498	338

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
14,800	14,850	1,598	1,391	1,211	1,031	851	671	506	346
14,850	14,900	1,609	1,400	1,220	1,040	860	680	514	354
14,900	14,950	1,619	1,409	1,229	1,049	869	689	522	362
14,950	15,000	1,630	1,420	1,238	1,058	878	698	530	370
15,000	15,050	1,640	1,430	1,247	1,067	887	707	538	378
15,050	15,100	1,651	1,441	1,256	1,076	896	716	546	386
15,100	15,150	1,661	1,451	1,265	1,085	905	725	554	394
15,150	15,200	1,672	1,462	1,274	1,094	914	734	562	402
15,200	15,250	1,682	1,472	1,283	1,103	923	743	570	410
15,250	15,300	1,693	1,483	1,292	1,112	932	752	578	418
15,300	15,350	1,703	1,493	1,301	1,121	941	761	586	426
15,350	15,400	1,714	1,504	1,310	1,130	950	770	594	434
15,400	15,450	1,724	1,514	1,319	1,139	959	779	602	442
15,450	15,500	1,735	1,525	1,328	1,148	968	788	610	450
15,500	15,550	1,745	1,535	1,337	1,157	977	797	618	458
15,550	15,600	1,756	1,546	1,346	1,166	986	806	626	466
15,600	15,650	1,766	1,556	1,355	1,175	995	815	635	474
15,650	15,700	1,777	1,567	1,364	1,184	1,004	824	644	482
15,700	15,750	1,787	1,577	1,373	1,193	1,013	833	653	490
15,750	15,800	1,798	1,588	1,382	1,202	1,022	842	662	498
15,800	15,850	1,808	1,598	1,391	1,211	1,031	851	671	506
15,850	15,900	1,819	1,609	1,400	1,220	1,040	860	680	514
15,900	15,950	1,829	1,619	1,409	1,229	1,049	869	689	522
15,950	16,000	1,840	1,630	1,420	1,238	1,058	878	698	530
16,000	16,050	1,850	1,640	1,430	1,247	1,067	887	707	538
16,050	16,100	1,861	1,651	1,441	1,256	1,076	896	716	546
16,100	16,150	1,871	1,661	1,451	1,265	1,085	905	725	554
16,150	16,200	1,882	1,672	1,462	1,274	1,094	914	734	562
16,200	16,250	1,892	1,682	1,472	1,283	1,103	923	743	570
16,250	16,300	1,903	1,693	1,483	1,292	1,112	932	752	578
16,300	16,350	1,913	1,703	1,493	1,301	1,121	941	761	586
16,350	16,400	1,924	1,714	1,504	1,310	1,130	950	770	594
16,400	16,450	1,934	1,724	1,514	1,319	1,139	959	779	602
16,450	16,500	1,945	1,735	1,525	1,328	1,148	968	788	610
16,500	16,550	1,955	1,745	1,535	1,337	1,157	977	797	618
16,550	16,600	1,966	1,756	1,546	1,346	1,166	986	806	626
16,600	16,650	1,976	1,766	1,556	1,355	1,175	995	815	635
16,650	16,700	1,987	1,777	1,567	1,364	1,184	1,004	824	644
16,700	16,750	1,997	1,787	1,577	1,373	1,193	1,013	833	653
16,750	16,800	2,008	1,798	1,588	1,382	1,202	1,022	842	662
16,800	16,850	2,018	1,808	1,598	1,391	1,211	1,031	851	671
16,850	16,900	2,029	1,819	1,609	1,400	1,220	1,040	860	680
16,900	16,950	2,039	1,829	1,619	1,409	1,229	1,049	869	689
16,950	17,000	2,050	1,840	1,630	1,420	1,238	1,058	878	698
17,000	17,050	2,060	1,850	1,640	1,430	1,247	1,067	887	707
17,050	17,100	2,071	1,861	1,651	1,441	1,256	1,076	896	716
17,100	17,150	2,081	1,871	1,661	1,451	1,265	1,085	905	725
17,150	17,200	2,092	1,882	1,672	1,462	1,274	1,094	914	734
17,200	17,250	2,102	1,892	1,682	1,472	1,283	1,103	923	743
17,250	17,300	2,113	1,903	1,693	1,483	1,292	1,112	932	752
17,300	17,350	2,123	1,913	1,703	1,493	1,301	1,121	941	761
17,350	17,400	2,134	1,924	1,714	1,504	1,310	1,130	950	770
17,400	17,450	2,144	1,934	1,724	1,514	1,319	1,139	959	779
17,450	17,500	2,155	1,945	1,735	1,525	1,328	1,148	968	788
17,500	17,550	2,165	1,955	1,745	1,535	1,337	1,157	977	797
17,550	17,600	2,176	1,966	1,756	1,546	1,346	1,166	986	806
17,600	17,650	2,186	1,976	1,766	1,556	1,355	1,175	995	815
17,650	17,700	2,197	1,987	1,777	1,567	1,364	1,184	1,004	824
17,700	17,750	2,207	1,997	1,787	1,577	1,373	1,193	1,013	833
17,750	17,800	2,218	2,008	1,798	1,588	1,382	1,202	1,022	842
17,800	17,850	2,228	2,018	1,808	1,598	1,391	1,211	1,031	851
17,850	17,900	2,239	2,029	1,819	1,609	1,400	1,220	1,040	860
17,900	17,950	2,249	2,039	1,829	1,619	1,409	1,229	1,049	869
17,950	18,000	2,260	2,050	1,840	1,630	1,420	1,238	1,058	878
18,000	18,050	2,271	2,060	1,850	1,640	1,430	1,247	1,067	887
18,050	18,100	2,283	2,071	1,861	1,651	1,441	1,256	1,076	896
18,100	18,150	2,295	2,081	1,871	1,661	1,451	1,265	1,085	905
18,150	18,200	2,307	2,092	1,882	1,672	1,462	1,274	1,094	914
18,200	18,250	2,319	2,102	1,892	1,682	1,472	1,283	1,103	923
18,250	18,300	2,331	2,113	1,903	1,693	1,483	1,292	1,112	932
18,300	18,350	2,343	2,123	1,913	1,703	1,493	1,301	1,121	941
18,350	18,400	2,355	2,134	1,924	1,714	1,504	1,310	1,130	950

Continued on next page

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
18,400	18,450	2,367	2,144	1,934	1,724	1,514	1,319	1,139	959
18,450	18,500	2,379	2,155	1,945	1,735	1,525	1,328	1,148	968
18,500	18,550	2,391	2,165	1,955	1,745	1,535	1,337	1,157	977
18,550	18,600	2,403	2,176	1,966	1,756	1,546	1,346	1,166	986
18,600	18,650	2,415	2,186	1,976	1,766	1,556	1,355	1,175	995
18,650	18,700	2,427	2,197	1,987	1,777	1,567	1,364	1,184	1,004
18,700	18,750	2,439	2,207	1,997	1,787	1,577	1,373	1,193	1,013
18,750	18,800	2,451	2,218	2,008	1,798	1,588	1,382	1,202	1,022
18,800	18,850	2,463	2,228	2,018	1,808	1,598	1,391	1,211	1,031
18,850	18,900	2,475	2,239	2,029	1,819	1,609	1,400	1,220	1,040
18,900	18,950	2,487	2,249	2,039	1,829	1,619	1,409	1,229	1,049
18,950	19,000	2,499	2,260	2,050	1,840	1,630	1,420	1,238	1,058
19,000	19,050	2,511	2,271	2,060	1,850	1,640	1,430	1,247	1,067
19,050	19,100	2,523	2,283	2,071	1,861	1,651	1,441	1,256	1,076
19,100	19,150	2,535	2,295	2,081	1,871	1,661	1,451	1,265	1,085
19,150	19,200	2,547	2,307	2,092	1,882	1,672	1,462	1,274	1,094
19,200	19,250	2,559	2,319	2,102	1,892	1,682	1,472	1,283	1,103
19,250	19,300	2,571	2,331	2,113	1,903	1,693	1,483	1,292	1,112
19,300	19,350	2,583	2,343	2,123	1,913	1,703	1,493	1,301	1,121
19,350	19,400	2,595	2,355	2,134	1,924	1,714	1,504	1,310	1,130
19,400	19,450	2,607	2,367	2,144	1,934	1,724	1,514	1,319	1,139
19,450	19,500	2,619	2,379	2,155	1,945	1,735	1,525	1,328	1,148
19,500	19,550	2,631	2,391	2,165	1,955	1,745	1,535	1,337	1,157
19,550	19,600	2,643	2,403	2,176	1,966	1,756	1,546	1,346	1,166
19,600	19,650	2,655	2,415	2,186	1,976	1,766	1,556	1,355	1,175
19,650	19,700	2,667	2,427	2,197	1,987	1,777	1,567	1,364	1,184
19,700	19,750	2,679	2,439	2,207	1,997	1,787	1,577	1,373	1,193
19,750	19,800	2,691	2,451	2,218	2,008	1,798	1,588	1,382	1,202
19,800	19,850	2,703	2,463	2,228	2,018	1,808	1,598	1,391	1,211
19,850	19,900	2,715	2,475	2,239	2,029	1,819	1,609	1,400	1,220
19,900	19,950	2,727	2,487	2,249	2,039	1,829	1,619	1,409	1,229
19,950	20,000	2,739	2,499	2,260	2,050	1,840	1,630	1,420	1,238
20,000	20,050	2,751	2,511	2,271	2,060	1,850	1,640	1,430	1,247
20,050	20,100	2,763	2,523	2,283	2,071	1,861	1,651	1,441	1,256
20,100	20,150	2,775	2,535	2,295	2,081	1,871	1,661	1,451	1,265
20,150	20,200	2,787	2,547	2,307	2,092	1,882	1,672	1,462	1,274
20,200	20,250	2,799	2,559	2,319	2,102	1,892	1,682	1,472	1,283
20,250	20,300	2,811	2,571	2,331	2,113	1,903	1,693	1,483	1,292
20,300	20,350	2,823	2,583	2,343	2,123	1,913	1,703	1,493	1,301
20,350	20,400	2,835	2,595	2,355	2,134	1,924	1,714	1,504	1,310
20,400	20,450	2,847	2,607	2,367	2,144	1,934	1,724	1,514	1,319
20,450	20,500	2,859	2,619	2,379	2,155	1,945	1,735	1,525	1,328
20,500	20,550	2,871	2,631	2,391	2,165	1,955	1,745	1,535	1,337
20,550	20,600	2,883	2,643	2,403	2,176	1,966	1,756	1,546	1,346
20,600	20,650	2,895	2,655	2,415	2,186	1,976	1,766	1,556	1,355
20,650	20,700	2,907	2,667	2,427	2,197	1,987	1,777	1,567	1,364
20,700	20,750	2,919	2,679	2,439	2,207	1,997	1,787	1,577	1,373
20,750	20,800	2,931	2,691	2,451	2,218	2,008	1,798	1,588	1,382
20,800	20,850	2,943	2,703	2,463	2,228	2,018	1,808	1,598	1,391
20,850	20,900	2,955	2,715	2,475	2,239	2,029	1,819	1,609	1,400
20,900	20,950	2,967	2,727	2,487	2,249	2,039	1,829	1,619	1,409
20,950	21,000	2,979	2,739	2,499	2,260	2,050	1,840	1,630	1,420
21,000	21,050	2,991	2,751	2,511	2,271	2,060	1,850	1,640	1,430
21,050	21,100	3,003	2,763	2,523	2,283	2,071	1,861	1,651	1,441
21,100	21,150	3,015	2,775	2,535	2,295	2,081	1,871	1,661	1,451
21,150	21,200	3,027	2,787	2,547	2,307	2,092	1,882	1,672	1,462
21,200	21,250	3,039	2,799	2,559	2,319	2,102	1,892	1,682	1,472
21,250	21,300	3,051	2,811	2,571	2,331	2,113	1,903	1,693	1,483
21,300	21,350	3,063	2,823	2,583	2,343	2,123	1,913	1,703	1,493
21,350	21,400	3,075	2,835	2,595	2,355	2,134	1,924	1,714	1,504
21,400	21,450	3,087	2,847	2,607	2,367	2,144	1,934	1,724	1,514
21,450	21,500	3,099	2,859	2,619	2,379	2,155	1,945	1,735	1,525
21,500	21,550	3,111	2,871	2,631	2,391	2,165	1,955	1,745	1,535
21,550	21,600	3,123	2,883	2,643	2,403	2,176	1,966	1,756	1,546
21,600	21,650	3,135	2,895	2,655	2,415	2,186	1,976	1,766	1,556
21,650	21,700	3,147	2,907	2,667	2,427	2,197	1,987	1,777	1,567
21,700	21,750	3,159	2,919	2,679	2,439	2,207	1,997	1,787	1,577
21,750	21,800	3,171	2,931	2,691	2,451	2,218	2,008	1,798	1,588
21,800	21,850	3,183	2,943	2,703	2,463	2,228	2,018	1,808	1,598
21,850	21,900	3,195	2,955	2,715	2,475	2,239	2,029	1,819	1,609
21,900	21,950	3,207	2,967	2,727	2,487	2,249	2,039	1,829	1,619
21,950	22,000	3,219	2,979	2,739	2,499	2,260	2,050	1,840	1,630

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
22,000	22,050	3,231	2,991	2,751	2,511	2,271	2,060	1,850	1,640
22,050	22,100	3,243	3,003	2,763	2,523	2,283	2,071	1,861	1,651
22,100	22,150	3,255	3,015	2,775	2,535	2,295	2,081	1,871	1,661
22,150	22,200	3,267	3,027	2,787	2,547	2,307	2,092	1,882	1,672
22,200	22,250	3,280	3,039	2,799	2,559	2,319	2,102	1,892	1,682
22,250	22,300	3,294	3,051	2,811	2,571	2,331	2,113	1,903	1,693
22,300	22,350	3,308	3,063	2,823	2,583	2,343	2,123	1,913	1,703
22,350	22,400	3,322	3,075	2,835	2,595	2,355	2,134	1,924	1,714
22,400	22,450	3,336	3,087	2,847	2,607	2,367	2,144	1,934	1,724
22,450	22,500	3,350	3,099	2,859	2,619	2,379	2,155	1,945	1,735
22,500	22,550	3,364	3,111	2,871	2,631	2,391	2,165	1,955	1,745
22,550	22,600	3,378	3,123	2,883	2,643	2,403	2,176	1,966	1,756
22,600	22,650	3,392	3,135	2,895	2,655	2,415	2,186	1,976	1,766
22,650	22,700	3,406	3,147	2,907	2,667	2,427	2,197	1,987	1,777
22,700	22,750	3,420	3,159	2,919	2,679	2,439	2,207	1,997	1,787
22,750	22,800	3,434	3,171	2,931	2,691	2,451	2,218	2,008	1,798
22,800	22,850	3,448	3,183	2,943	2,703	2,463	2,228	2,018	1,808
22,850	22,900	3,462	3,195	2,955	2,715	2,475	2,239	2,029	1,819
22,900	22,950	3,476	3,207	2,967	2,727	2,487	2,249	2,039	1,829
22,950	23,000	3,490	3,219	2,979	2,739	2,499	2,260	2,050	1,840
23,000	23,050	3,504	3,231	2,991	2,751	2,511	2,271	2,060	1,850
23,050	23,100	3,518	3,243	3,003	2,763	2,523	2,283	2,071	1,861
23,100	23,150	3,532	3,255	3,015	2,775	2,535	2,295	2,081	1,871
23,150	23,200	3,546	3,267	3,027	2,787	2,547	2,307	2,092	1,882
23,200	23,250	3,560	3,280	3,039	2,799	2,559	2,319	2,102	1,892
23,250	23,300	3,574	3,294	3,051	2,811	2,571	2,331	2,113	1,903
23,300	23,350	3,588	3,308	3,063	2,823	2,583	2,343	2,123	1,913
23,350	23,400	3,602	3,322	3,075	2,835	2,595	2,355	2,134	1,924
23,400	23,450	3,616	3,336	3,087	2,847	2,607	2,367	2,144	1,934
23,450	23,500	3,630	3,350	3,099	2,859	2,619	2,379	2,155	1,945
23,500	23,550	3,644	3,364	3,111	2,871	2,631	2,391	2,165	1,955
23,550	23,600	3,658	3,378	3,123	2,883	2,643	2,403	2,176	1,966
23,600	23,650	3,672	3,392	3,135	2,895	2,655	2,415	2,186	1,976
23,650	23,700	3,686	3,406	3,147	2,907	2,667	2,427	2,197	1,987
23,700	23,750	3,700	3,420	3,159	2,919	2,679	2,439	2,207	1,997
23,750	23,800	3,714	3,434	3,171	2,931	2,691	2,451	2,218	2,008
23,800	23,850	3,728	3,448	3,183	2,943	2,703	2,463	2,228	2,018
23,850	23,900	3,742	3,462	3,195	2,955	2,715	2,475	2,239	2,029
23,900	23,950	3,756	3,476	3,207	2,967	2,727	2,487	2,249	2,039
23,950	24,000	3,770	3,490	3,219	2,979	2,739	2,499	2,260	2,050
24,000	24,050	3,784	3,504	3,231	2,991	2,751	2,511	2,271	2,060
24,050	24,100	3,798	3,518	3,243	3,003	2,763	2,523	2,283	2,071
24,100	24,150	3,812	3,532	3,255	3,015	2,775	2,535	2,295	2,081
24,150	24,200	3,826	3,546	3,267	3,027	2,787	2,547	2,307	2,092
24,200	24,250	3,840	3,560	3,280	3,039	2,799	2,559	2,319	2,102
24,250	24,300	3,854	3,574	3,294	3,051	2,811	2,571	2,331	2,113
24,300	24,350	3,868	3,588	3,308	3,063	2,823	2,583	2,343	2,123
24,350	24,400	3,882	3,602	3,322	3,075	2,835	2,595	2,355	2,134
24,400	24,450	3,896	3,616	3,336	3,087	2,847	2,607	2,367	2,144
24,450	24,500	3,910	3,630	3,350	3,099	2,859	2,619	2,379	2,155
24,500	24,550	3,924	3,644	3,364	3,111	2,871	2,631	2,391	2,165
24,550	24,600	3,938	3,658	3,378	3,123	2,883	2,643	2,403	2,176
24,600	24,650	3,952	3,672	3,392	3,135	2,895	2,655	2,415	2,186
24,650	24,700	3,966	3,686	3,406	3,147	2,907	2,667	2,427	2,197
24,700	24,750	3,980	3,700	3,420	3,159	2,919	2,679	2,439	2,207
24,750	24,800	3,994	3,714	3,434	3,171	2,931	2,691	2,451	2,218
24,800	24,850	4,008	3,728	3,448	3,183	2,943	2,703	2,463	2,228
24,850	24,900	4,022	3,742	3,462	3,195	2,955	2,715	2,475	2,239
24,900	24,950	4,036	3,756	3,476	3,207	2,967	2,727	2,487	2,249
24,950	25,000	4,050	3,770	3,490	3,219	2,979	2,739	2,499	2,260
25,000	25,050	4,064	3,784	3,504	3,231	2,991	2,751	2,511	2,271
25,050	25,100	4,078	3,798	3,518	3,243	3,003	2,763	2,523	2,283
25,100	25,150	4,092	3,812	3,532	3,255	3,015	2,775	2,535	2,295
25,150	25,200	4,106	3,826	3,546	3,267	3,027	2,787	2,547	2,307
25,200	25,250	4,120	3,840	3,560	3,280	3,039	2,799	2,559	2,319
25,250	25,300	4,134	3,854	3,574	3,294	3,051	2,811	2,571	2,331
25,300	25,350	4,148	3,868	3,588	3,308	3,063	2,823	2,583	2,343
25,350	25,400	4,162	3,882	3,602	3,322	3,075	2,835	2,595	2,355
25,400	25,450	4,176	3,896	3,616	3,336	3,087	2,847	2,607	2,367
25,450	25,500	4,190	3,910	3,630	3,350	3,099	2,859	2,619	2,379
25,500	25,550	4,204	3,924	3,644	3,364	3,111	2,871	2,631	2,391
25,550	25,600	4,218	3,938	3,658	3,378	3,123	2,883	2,643	2,403

Continued on next page

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
25,600	25,650	4,232	3,952	3,672	3,392	3,135	2,895	2,655	2,415
25,650	25,700	4,246	3,966	3,686	3,406	3,147	2,907	2,667	2,427
25,700	25,750	4,260	3,980	3,700	3,420	3,159	2,919	2,679	2,439
25,750	25,800	4,274	3,994	3,714	3,434	3,171	2,931	2,691	2,451
25,800	25,850	4,288	4,008	3,728	3,448	3,183	2,943	2,703	2,463
25,850	25,900	4,302	4,022	3,742	3,462	3,195	2,955	2,715	2,475
25,900	25,950	4,316	4,036	3,756	3,476	3,207	2,967	2,727	2,487
25,950	26,000	4,330	4,050	3,770	3,490	3,219	2,979	2,739	2,499
26,000	26,050	4,344	4,064	3,784	3,504	3,231	2,991	2,751	2,511
26,050	26,100	4,358	4,078	3,798	3,518	3,243	3,003	2,763	2,523
26,100	26,150	4,372	4,092	3,812	3,532	3,255	3,015	2,775	2,535
26,150	26,200	4,386	4,106	3,826	3,546	3,267	3,027	2,787	2,547
26,200	26,250	4,400	4,120	3,840	3,560	3,280	3,039	2,799	2,559
26,250	26,300	4,414	4,134	3,854	3,574	3,294	3,051	2,811	2,571
26,300	26,350	4,428	4,148	3,868	3,588	3,308	3,063	2,823	2,583
26,350	26,400	4,442	4,162	3,882	3,602	3,322	3,075	2,835	2,595
26,400	26,450	4,456	4,176	3,896	3,616	3,336	3,087	2,847	2,607
26,450	26,500	4,470	4,190	3,910	3,630	3,350	3,099	2,859	2,619
26,500	26,550	4,484	4,204	3,924	3,644	3,364	3,111	2,871	2,631
26,550	26,600	4,498	4,218	3,938	3,658	3,378	3,123	2,883	2,643
26,600	26,650	4,513	4,232	3,952	3,672	3,392	3,135	2,895	2,655
26,650	26,700	4,529	4,246	3,966	3,686	3,406	3,147	2,907	2,667
26,700	26,750	4,545	4,260	3,980	3,700	3,420	3,159	2,919	2,679
26,750	26,800	4,561	4,274	3,994	3,714	3,434	3,171	2,931	2,691
26,800	26,850	4,577	4,288	4,008	3,728	3,448	3,183	2,943	2,703
26,850	26,900	4,593	4,302	4,022	3,742	3,462	3,195	2,955	2,715
26,900	26,950	4,609	4,316	4,036	3,756	3,476	3,207	2,967	2,727
26,950	27,000	4,625	4,330	4,050	3,770	3,490	3,219	2,979	2,739
27,000	27,050	4,641	4,344	4,064	3,784	3,504	3,231	2,991	2,751
27,050	27,100	4,657	4,358	4,078	3,798	3,518	3,243	3,003	2,763
27,100	27,150	4,673	4,372	4,092	3,812	3,532	3,255	3,015	2,775
27,150	27,200	4,689	4,386	4,106	3,826	3,546	3,267	3,027	2,787
27,200	27,250	4,705	4,400	4,120	3,840	3,560	3,280	3,039	2,799
27,250	27,300	4,721	4,414	4,134	3,854	3,574	3,294	3,051	2,811
27,300	27,350	4,737	4,428	4,148	3,868	3,588	3,308	3,063	2,823
27,350	27,400	4,753	4,442	4,162	3,882	3,602	3,322	3,075	2,835
27,400	27,450	4,769	4,456	4,176	3,896	3,616	3,336	3,087	2,847
27,450	27,500	4,785	4,470	4,190	3,910	3,630	3,350	3,099	2,859
27,500	27,550	4,801	4,484	4,204	3,924	3,644	3,364	3,111	2,871
27,550	27,600	4,817	4,498	4,218	3,938	3,658	3,378	3,123	2,883
27,600	27,650	4,833	4,513	4,232	3,952	3,672	3,392	3,135	2,895
27,650	27,700	4,849	4,529	4,246	3,966	3,686	3,406	3,147	2,907
27,700	27,750	4,865	4,545	4,260	3,980	3,700	3,420	3,159	2,919
27,750	27,800	4,881	4,561	4,274	3,994	3,714	3,434	3,171	2,931
27,800	27,850	4,897	4,577	4,288	4,008	3,728	3,448	3,183	2,943
27,850	27,900	4,913	4,593	4,302	4,022	3,742	3,462	3,195	2,955
27,900	27,950	4,929	4,609	4,316	4,036	3,756	3,476	3,207	2,967
27,950	28,000	4,945	4,625	4,330	4,050	3,770	3,490	3,219	2,979
28,000	28,050	4,961	4,641	4,344	4,064	3,784	3,504	3,231	2,991
28,050	28,100	4,977	4,657	4,358	4,078	3,798	3,518	3,243	3,003
28,100	28,150	4,993	4,673	4,372	4,092	3,812	3,532	3,255	3,015
28,150	28,200	5,009	4,689	4,386	4,106	3,826	3,546	3,267	3,027
28,200	28,250	5,025	4,705	4,400	4,120	3,840	3,560	3,280	3,039
28,250	28,300	5,041	4,721	4,414	4,134	3,854	3,574	3,294	3,051
28,300	28,350	5,057	4,737	4,428	4,148	3,868	3,588	3,308	3,063
28,350	28,400	5,073	4,753	4,442	4,162	3,882	3,602	3,322	3,075
28,400	28,450	5,089	4,769	4,456	4,176	3,896	3,616	3,336	3,087
28,450	28,500	5,105	4,785	4,470	4,190	3,910	3,630	3,350	3,099
28,500	28,550	5,121	4,801	4,484	4,204	3,924	3,644	3,364	3,111
28,550	28,600	5,137	4,817	4,498	4,218	3,938	3,658	3,378	3,123
28,600	28,650	5,153	4,833	4,513	4,232	3,952	3,672	3,392	3,135
28,650	28,700	5,169	4,849	4,529	4,246	3,966	3,686	3,406	3,147
28,700	28,750	5,185	4,865	4,545	4,260	3,980	3,700	3,420	3,159
28,750	28,800	5,201	4,881	4,561	4,274	3,994	3,714	3,434	3,171
28,800	28,850	5,217	4,897	4,577	4,288	4,008	3,728	3,448	3,183
28,850	28,900	5,233	4,913	4,593	4,302	4,022	3,742	3,462	3,195
28,900	28,950	5,249	4,929	4,609	4,316	4,036	3,756	3,476	3,207
28,950	29,000	5,265	4,945	4,625	4,330	4,050	3,770	3,490	3,219
29,000	29,050	5,281	4,961	4,641	4,344	4,064	3,784	3,504	3,231
29,050	29,100	5,297	4,977	4,657	4,358	4,078	3,798	3,518	3,243
29,100	29,150	5,313	4,993	4,673	4,372	4,092	3,812	3,532	3,255
29,150	29,200	5,329	5,009	4,689	4,386	4,106	3,826	3,546	3,267

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
29,200	29,250	5,345	5,025	4,705	4,400	4,120	3,840	3,560	3,280
29,250	29,300	5,361	5,041	4,721	4,414	4,134	3,854	3,574	3,294
29,300	29,350	5,377	5,057	4,737	4,428	4,148	3,868	3,588	3,308
29,350	29,400	5,393	5,073	4,753	4,442	4,162	3,882	3,602	3,322
29,400	29,450	5,409	5,089	4,769	4,456	4,176	3,896	3,616	3,336
29,450	29,500	5,425	5,105	4,785	4,470	4,190	3,910	3,630	3,350
29,500	29,550	5,441	5,121	4,801	4,484	4,204	3,924	3,644	3,364
29,550	29,600	5,457	5,137	4,817	4,498	4,218	3,938	3,658	3,378
29,600	29,650	5,473	5,153	4,833	4,513	4,232	3,952	3,672	3,392
29,650	29,700	5,489	5,169	4,849	4,529	4,246	3,966	3,686	3,406
29,700	29,750	5,505	5,185	4,865	4,545	4,260	3,980	3,700	3,420
29,750	29,800	5,521	5,201	4,881	4,561	4,274	3,994	3,714	3,434
29,800	29,850	5,537	5,217	4,897	4,577	4,288	4,008	3,728	3,448
29,850	29,900	5,553	5,233	4,913	4,593	4,302	4,022	3,742	3,462
29,900	29,950	5,569	5,249	4,929	4,609	4,316	4,036	3,756	3,476
29,950	30,000	5,585	5,265	4,945	4,625	4,330	4,050	3,770	3,490
30,000	30,050	5,601	5,281	4,961	4,641	4,344	4,064	3,784	3,504
30,050	30,100	5,617	5,297	4,977	4,657	4,358	4,078	3,798	3,518
30,100	30,150	5,633	5,313	4,993	4,673	4,372	4,092	3,812	3,532
30,150	30,200	5,649	5,329	5,009	4,689	4,386	4,106	3,826	3,546
30,200	30,250	5,665	5,345	5,025	4,705	4,400	4,120	3,840	3,560
30,250	30,300	5,681	5,361	5,041	4,721	4,414	4,134	3,854	3,574
30,300	30,350	5,697	5,377	5,057	4,737	4,428	4,148	3,868	3,588
30,350	30,400	5,713	5,393	5,073	4,753	4,442	4,162	3,882	3,602
30,400	30,450	5,729	5,409	5,089	4,769	4,456	4,176	3,896	3,616
30,450	30,500	5,745	5,425	5,105	4,785	4,470	4,190	3,910	3,630
30,500	30,550	5,761	5,441	5,121	4,801	4,484	4,204	3,924	3,644
30,550	30,600	5,777	5,457	5,137	4,817	4,498	4,218	3,938	3,658
30,600	30,650	5,793	5,473	5,153	4,833	4,513	4,232	3,952	3,672
30,650	30,700	5,809	5,489	5,169	4,849	4,529	4,246	3,966	3,686
30,700	30,750	5,825	5,505	5,185	4,865	4,545	4,260	3,980	3,700
30,750	30,800	5,841	5,521	5,201	4,881	4,561	4,274	3,994	3,714
30,800	30,850	5,857	5,537	5,217	4,897	4,577	4,288	4,008	3,728
30,850	30,900	5,873	5,553	5,233	4,913	4,593	4,302	4,022	3,742
30,900	30,950	5,889	5,569	5,249	4,929	4,609	4,316	4,036	3,756
30,950	31,000	5,905	5,585	5,265	4,945	4,625	4,330	4,050	3,770
31,000	31,050	5,921	5,601	5,281	4,961	4,641	4,344	4,064	3,784
31,050	31,100	5,937	5,617	5,297	4,977	4,657	4,358	4,078	3,798
31,100	31,150	5,953	5,633	5,313	4,993	4,673	4,372	4,092	3,812
31,150	31,200	5,969	5,649	5,329	5,009	4,689	4,386	4,106	3,826
31,200	31,250	5,985	5,665	5,345	5,025	4,705	4,400	4,120	3,840
31,250	31,300	6,001	5,681	5,361	5,041	4,721	4,414	4,134	3,854
31,300	31,350	6,017	5,697	5,377	5,057	4,737	4,428	4,148	3,868
31,350	31,400	6,033	5,713	5,393	5,073	4,753	4,442	4,162	3,882
31,400	31,450	6,049	5,729	5,409	5,089	4,769	4,456	4,176	3,896
31,450	31,500	6,065	5,745	5,425	5,105	4,785	4,470	4,190	3,910
31,500	31,550	6,081	5,761	5,441	5,121	4,801	4,484	4,204	3,924
31,550	31,600	6,097	5,777	5,457	5,137	4,817	4,498	4,218	3,938
31,600	31,650	6,113	5,793	5,473	5,153	4,833	4,513	4,232	3,952
31,650	31,700	6,129	5,809	5,489	5,169	4,849	4,529	4,246	3,966
31,700	31,750	6,145	5,825	5,505	5,185	4,865	4,545	4,260	3,980
31,750	31,800	6,161	5,841	5,521	5,201	4,881	4,561	4,274	3,994
31,800	31,850	6,177	5,857	5,537	5,217	4,897	4,577	4,288	4,008
31,850	31,900	6,193	5,873	5,553	5,233	4,913	4,593	4,302	4,022
31,900	31,950	6,210	5,889	5,569	5,249	4,929	4,609	4,316	4,036
31,950	32,000	6,229	5,905	5,585	5,265	4,945	4,625	4,330	4,050
32,000	32,050	6,247	5,921	5,601	5,281	4,961	4,641	4,344	4,064
32,050	32,100	6,266	5,937	5,617	5,297	4,977	4,657	4,358	4,078
32,100	32,150	6,284	5,953	5,633	5,313	4,993	4,673	4,372	4,092
32,150	32,200	6,303	5,969	5,649	5,329	5,009	4,689	4,386	4,106
32,200	32,250	6,321	5,985	5,665	5,345	5,025	4,705	4,400	4,120
32,250	32,300	6,340	6,001	5,681	5,361	5,041	4,721	4,414	4,134
32,300	32,350	6,358	6,017	5,697	5,377	5,057	4,737	4,428	4,148
32,350	32,400	6,377	6,033	5,713	5,393	5,073	4,753	4,442	4,162
32,400	32,450	6,395	6,049	5,729	5,409	5,089	4,769	4,456	4,176
32,450	32,500	6,414	6,065	5,745	5,425	5,105	4,785	4,470	4,190
32,500	32,550	6,432	6,081	5,761	5,441	5,121	4,801	4,484	4,204
32,550	32,600	6,451	6,097	5,777	5,457	5,137	4,817	4,498	4,218
32,600	32,650	6,469	6,113	5,793	5,473	5,153	4,833	4,513	4,232
32,650	32,700	6,488	6,129	5,809	5,489	5,169	4,849	4,529	4,246
32,700	32,750	6,506	6,145	5,825	5,505	5,185	4,865	4,545	4,260
32,750	32,800	6,525	6,161	5,841	5,521	5,201	4,881	4,561	4,274

Continued on next page

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
32,800	32,850	6,543	6,177	5,857	5,537	5,217	4,897	4,577	4,288
32,850	32,900	6,562	6,193	5,873	5,553	5,233	4,913	4,593	4,302
32,900	32,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	4,316
32,950	33,000	6,599	6,229	5,905	5,585	5,265	4,945	4,625	4,330
33,000	33,050	6,617	6,247	5,921	5,601	5,281	4,961	4,641	4,344
33,050	33,100	6,636	6,266	5,937	5,617	5,297	4,977	4,657	4,358
33,100	33,150	6,654	6,284	5,953	5,633	5,313	4,993	4,673	4,372
33,150	33,200	6,673	6,303	5,969	5,649	5,329	5,009	4,689	4,386
33,200	33,250	6,691	6,321	5,985	5,665	5,345	5,025	4,705	4,400
33,250	33,300	6,710	6,340	6,001	5,681	5,361	5,041	4,721	4,414
33,300	33,350	6,728	6,358	6,017	5,697	5,377	5,057	4,737	4,428
33,350	33,400	6,747	6,377	6,033	5,713	5,393	5,073	4,753	4,442
33,400	33,450	6,765	6,395	6,049	5,729	5,409	5,089	4,769	4,456
33,450	33,500	6,784	6,414	6,065	5,745	5,425	5,105	4,785	4,470
33,500	33,550	6,802	6,432	6,081	5,761	5,441	5,121	4,801	4,484
33,550	33,600	6,821	6,451	6,097	5,777	5,457	5,137	4,817	4,498
33,600	33,650	6,839	6,469	6,113	5,793	5,473	5,153	4,833	4,513
33,650	33,700	6,858	6,488	6,129	5,809	5,489	5,169	4,849	4,529
33,700	33,750	6,876	6,506	6,145	5,825	5,505	5,185	4,865	4,545
33,750	33,800	6,895	6,525	6,161	5,841	5,521	5,201	4,881	4,561
33,800	33,850	6,913	6,543	6,177	5,857	5,537	5,217	4,897	4,577
33,850	33,900	6,932	6,562	6,193	5,873	5,553	5,233	4,913	4,593
33,900	33,950	6,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609
33,950	34,000	6,969	6,599	6,229	5,905	5,585	5,265	4,945	4,625
34,000	34,050	6,987	6,617	6,247	5,921	5,601	5,281	4,961	4,641
34,050	34,100	7,006	6,636	6,266	5,937	5,617	5,297	4,977	4,657
34,100	34,150	7,024	6,654	6,284	5,953	5,633	5,313	4,993	4,673
34,150	34,200	7,043	6,673	6,303	5,969	5,649	5,329	5,009	4,689
34,200	34,250	7,061	6,691	6,321	5,985	5,665	5,345	5,025	4,705
34,250	34,300	7,080	6,710	6,340	6,001	5,681	5,361	5,041	4,721
34,300	34,350	7,098	6,728	6,358	6,017	5,697	5,377	5,057	4,737
34,350	34,400	7,117	6,747	6,377	6,033	5,713	5,393	5,073	4,753
34,400	34,450	7,135	6,765	6,395	6,049	5,729	5,409	5,089	4,769
34,450	34,500	7,154	6,784	6,414	6,065	5,745	5,425	5,105	4,785
34,500	34,550	7,172	6,802	6,432	6,081	5,761	5,441	5,121	4,801
34,550	34,600	7,191	6,821	6,451	6,097	5,777	5,457	5,137	4,817
34,600	34,650	7,209	6,839	6,469	6,113	5,793	5,473	5,153	4,833
34,650	34,700	7,228	6,858	6,488	6,129	5,809	5,489	5,169	4,849
34,700	34,750	7,246	6,876	6,506	6,145	5,825	5,505	5,185	4,865
34,750	34,800	7,265	6,895	6,525	6,161	5,841	5,521	5,201	4,881
34,800	34,850	7,283	6,913	6,543	6,177	5,857	5,537	5,217	4,897
34,850	34,900	7,302	6,932	6,562	6,193	5,873	5,553	5,233	4,913
34,900	34,950	7,320	6,950	6,580	6,210	5,889	5,569	5,249	4,929
34,950	35,000	7,339	6,969	6,599	6,229	5,905	5,585	5,265	4,945
35,000	35,050	7,357	6,987	6,617	6,247	5,921	5,601	5,281	4,961
35,050	35,100	7,376	7,006	6,636	6,266	5,937	5,617	5,297	4,977
35,100	35,150	7,394	7,024	6,654	6,284	5,953	5,633	5,313	4,993
35,150	35,200	7,413	7,043	6,673	6,303	5,969	5,649	5,329	5,009
35,200	35,250	7,431	7,061	6,691	6,321	5,985	5,665	5,345	5,025
35,250	35,300	7,450	7,080	6,710	6,340	6,001	5,681	5,361	5,041
35,300	35,350	7,468	7,098	6,728	6,358	6,017	5,697	5,377	5,057
35,350	35,400	7,487	7,117	6,747	6,377	6,033	5,713	5,393	5,073
35,400	35,450	7,505	7,135	6,765	6,395	6,049	5,729	5,409	5,089
35,450	35,500	7,524	7,154	6,784	6,414	6,065	5,745	5,425	5,105
35,500	35,550	7,542	7,172	6,802	6,432	6,081	5,761	5,441	5,121
35,550	35,600	7,561	7,191	6,821	6,451	6,097	5,777	5,457	5,137
35,600	35,650	7,579	7,209	6,839	6,469	6,113	5,793	5,473	5,153
35,650	35,700	7,598	7,228	6,858	6,488	6,129	5,809	5,489	5,169
35,700	35,750	7,616	7,246	6,876	6,506	6,145	5,825	5,505	5,185
35,750	35,800	7,635	7,265	6,895	6,525	6,161	5,841	5,521	5,201
35,800	35,850	7,653	7,283	6,913	6,543	6,177	5,857	5,537	5,217
35,850	35,900	7,672	7,302	6,932	6,562	6,193	5,873	5,553	5,233
35,900	35,950	7,690	7,320	6,950	6,580	6,210	5,889	5,569	5,249
35,950	36,000	7,709	7,339	6,969	6,599	6,229	5,905	5,585	5,265
36,000	36,050	7,727	7,357	6,987	6,617	6,247	5,921	5,601	5,281
36,050	36,100	7,746	7,376	7,006	6,636	6,266	5,937	5,617	5,297
36,100	36,150	7,764	7,394	7,024	6,654	6,284	5,953	5,633	5,313
36,150	36,200	7,783	7,413	7,043	6,673	6,303	5,969	5,649	5,329
36,200	36,250	7,801	7,431	7,061	6,691	6,321	5,985	5,665	5,345
36,250	36,300	7,820	7,450	7,080	6,710	6,340	6,001	5,681	5,361
36,300	36,350	7,838	7,468	7,098	6,728	6,358	6,017	5,697	5,377
36,350	36,400	7,857	7,487	7,117	6,747	6,377	6,033	5,713	5,393

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 2	3	4	5	6	7	8	9
		Your tax is—							
36,400	36,450	7,875	7,505	7,135	6,765	6,395	6,049	5,729	5,409
36,450	36,500	7,894	7,524	7,154	6,784	6,414	6,065	5,745	5,425
36,500	36,550	7,912	7,542	7,172	6,802	6,432	6,081	5,761	5,441
36,550	36,600	7,931	7,561	7,191	6,821	6,451	6,097	5,777	5,457
36,600	36,650	7,949	7,579	7,209	6,839	6,469	6,113	5,793	5,473
36,650	36,700	7,968	7,598	7,228	6,858	6,488	6,129	5,809	5,489
36,700	36,750	7,986	7,616	7,246	6,876	6,506	6,145	5,825	5,505
36,750	36,800	8,005	7,635	7,265	6,895	6,525	6,161	5,841	5,521
36,800	36,850	8,023	7,653	7,283	6,913	6,543	6,177	5,857	5,537
36,850	36,900	8,042	7,672	7,302	6,932	6,562	6,193	5,873	5,553
36,900	36,950	8,060	7,690	7,320	6,950	6,580	6,210	5,889	5,569
36,950	37,000	8,079	7,709	7,339	6,969	6,599	6,229	5,905	5,585
37,000	37,050	8,097	7,727	7,357	6,987	6,617	6,247	5,921	5,601
37,050	37,100	8,116	7,746	7,376	7,006	6,636	6,266	5,937	5,617
37,100	37,150	8,134	7,764	7,394	7,024	6,654	6,284	5,953	5,633
37,150	37,200	8,153	7,783	7,413	7,043	6,673	6,303	5,969	5,649
37,200	37,250	8,173	7,801	7,431	7,061	6,691	6,321	5,985	5,665
37,250	37,300	8,194	7,820	7,450	7,080	6,710	6,340	6,001	5,681
37,300	37,350	8,216	7,838	7,468	7,098	6,728	6,358	6,017	5,697
37,350	37,400	8,237	7,857	7,487	7,117	6,747	6,377	6,033	5,713
37,400	37,450	8,259	7,875	7,505	7,135	6,765	6,395	6,049	5,729
37,450	37,500	8,280	7,894	7,524	7,154	6,784	6,414	6,065	5,745
37,500	37,550	8,302	7,912	7,542	7,172	6,802	6,432	6,081	5,761
37,550	37,600	8,323	7,931	7,561	7,191	6,821	6,451	6,097	5,777
37,600	37,650	8,345	7,949	7,579	7,209	6,839	6,469	6,113	5,793
37,650	37,700	8,366	7,968	7,598	7,228	6,858	6,488	6,129	5,809
37,700	37,750	8,388	7,986	7,616	7,246	6,876	6,506	6,145	5,825
37,750	37,800	8,409	8,005	7,635	7,265	6,895	6,525	6,161	5,841
37,800	37,850	8,431	8,023	7,653	7,283	6,913	6,543	6,177	5,857
37,850	37,900	8,452	8,042	7,672	7,302	6,932	6,562	6,193	5,873
37,900	37,950	8,474	8,060	7,690	7,320	6,950	6,580	6,210	5,889
37,950	38,000	8,495	8,079	7,709	7,339	6,969	6,599	6,229	5,905
38,000	38,050	8,517	8,097	7,727	7,357	6,987	6,617	6,247	5,921
38,050	38,100	8,538	8,116	7,746	7,376	7,006	6,636	6,266	5,937
38,100	38,150	8,560	8,134	7,764	7,394	7,024	6,654	6,284	5,953
38,150	38,200	8,581	8,153	7,783	7,413	7,043	6,673	6,303	5,969
38,200	38,250	8,603	8,173	7,801	7,431	7,061	6,691	6,321	5,985
38,250	38,300	8,624	8,194	7,820	7,450	7,080	6,710	6,340	6,001
38,300	38,350	8,646	8,216	7,838	7,468	7,098	6,728	6,358	6,017
38,350	38,400	8,667	8,237	7,857	7,487	7,117	6,747	6,377	6,033
38,400	38,450	8,689	8,259	7,875	7,505	7,135	6,765	6,395	6,049
38,450	38,500	8,710	8,280	7,894	7,524	7,154	6,784	6,414	6,065
38,500	38,550	8,732	8,302	7,912	7,542	7,172	6,802	6,432	6,081
38,550	38,600	8,753	8,323	7,931	7,561	7,191	6,821	6,451	6,097
38,600	38,650	8,775	8,345	7,949	7,579	7,209	6,839	6,469	6,113
38,650	38,700	8,796	8,366	7,968	7,598	7,228	6,858	6,488	6,129
38,700	38,750	8,818	8,388	7,986	7,616	7,246	6,876	6,506	6,145
38,750	38,800	8,839	8,409	8,005	7,635	7,265	6,895	6,525	6,161
38,800	38,850	8,861	8,431	8,023	7,653	7,283	6,913	6,543	6,177
38,850	38,900	8,882	8,452	8,042	7,672	7,302	6,932	6,562	6,193
38,900	38,950	8,904	8,474	8,060	7,690	7,320	6,950	6,580	6,210
38,950	39,000	8,925	8,495	8,079	7,709	7,339	6,969	6,599	6,229
39,000	39,050	8,947	8,517	8,097	7,727	7,357	6,987	6,617	6,247
39,050	39,100	8,968	8,538	8,116	7,746	7,376	7,006	6,636	6,266
39,100	39,150	8,990	8,560	8,134	7,764	7,394	7,024	6,654	6,284
39,150	39,200	9,011	8,581	8,153	7,783	7,413	7,043	6,673	6,303
39,200	39,250	9,033	8,603	8,173	7,801	7,431	7,061	6,691	6,321
39,250	39,300	9,054	8,624	8,194	7,820	7,450	7,080	6,710	6,340
39,300	39,350	9,076	8,646	8,216	7,838	7,468	7,098	6,728	6,358
39,350	39,400	9,097	8,667	8,237	7,857	7,487	7,117	6,747	6,377
39,400	39,450	9,119	8,689	8,259	7,875	7,505	7,135	6,765	6,395
39,450	39,500	9,140	8,710	8,280	7,894	7,524	7,154	6,784	6,414
39,500	39,550	9,162	8,732	8,302	7,912	7,542	7,172	6,802	6,432
39,550	39,600	9,183	8,753	8,323	7,931	7,561	7,191	6,821	6,451
39,600	39,650	9,205	8,775	8,345	7,949	7,579	7,209	6,839	6,469
39,650	39,700	9,226	8,796	8,366	7,968	7,598	7,228	6,858	6,488
39,700	39,750	9,248	8,818	8,388	7,986	7,616	7,246	6,876	6,506
39,750	39,800	9,269	8,839	8,409	8,005	7,635	7,265	6,895	6,525
39,800	39,850	9,291	8,861	8,431	8,023	7,653	7,283	6,913	6,543
39,850	39,900	9,312	8,882	8,452	8,042	7,672	7,302	6,932	6,562
39,900	39,950	9,334	8,904	8,474	8,060	7,690	7,320	6,950	6,580
39,950	40,000	9,355	8,925	8,495	8,079	7,709	7,339	6,969	6,599

Continued next column

1980 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(For married persons filing separate returns with income of $20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *If your spouse itemizes deductions and your itemized deductions are less than $1,700 (or if you can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends, etc.) of $1,000 or more* **AND** *your earned income is less than $1,700), you must first use Schedule TC (Form 1040), Part II*

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
If $2,700 or less your tax is 0				
2,700	2,725	2	0	0
2,725	2,750	5	0	0
2,750	2,775	9	0	0
2,775	2,800	12	0	0
2,800	2,825	16	0	0
2,825	2,850	19	0	0
2,850	2,875	23	0	0
2,875	2,900	26	0	0
2,900	2,925	30	0	0
2,925	2,950	33	0	0
2,950	2,975	37	0	0
2,975	3,000	40	0	0
3,000	3,050	46	0	0
3,050	3,100	53	0	0
3,100	3,150	60	0	0
3,150	3,200	67	0	0
3,200	3,250	74	0	0
3,250	3,300	81	0	0
3,300	3,350	88	0	0
3,350	3,400	95	0	0
3,400	3,450	102	0	0
3,450	3,500	109	0	0
3,500	3,550	116	0	0
3,550	3,600	123	0	0
3,600	3,650	130	0	0
3,650	3,700	137	0	0
3,700	3,750	144	4	0
3,750	3,800	151	11	0
3,800	3,850	159	18	0
3,850	3,900	167	25	0
3,900	3,950	175	32	0
3,950	4,000	183	39	0
4,000	4,050	191	46	0
4,050	4,100	199	53	0
4,100	4,150	207	60	0
4,150	4,200	215	67	0
4,200	4,250	223	74	0
4,250	4,300	231	81	0
4,300	4,350	239	88	0
4,350	4,400	247	95	0
4,400	4,450	255	102	0
4,450	4,500	263	109	0
4,500	4,550	271	116	0
4,550	4,600	279	123	0
4,600	4,650	287	130	0
4,650	4,700	295	137	0
4,700	4,750	303	144	4
4,750	4,800	311	151	11
4,800	4,850	320	159	18
4,850	4,900	329	167	25
4,900	4,950	338	175	32
4,950	5,000	347	183	39
5,000	5,050	356	191	46
5,050	5,100	365	199	53
5,100	5,150	374	207	60
5,150	5,200	383	215	67

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
5,200	5,250	392	223	74
5,250	5,300	401	231	81
5,300	5,350	410	239	88
5,350	5,400	419	247	95
5,400	5,450	428	255	102
5,450	5,500	437	263	109
5,500	5,550	446	271	116
5,550	5,600	455	279	123
5,600	5,650	464	287	130
5,650	5,700	473	295	137
5,700	5,750	482	303	144
5,750	5,800	491	311	151
5,800	5,850	500	320	159
5,850	5,900	509	329	167
5,900	5,950	518	338	175
5,950	6,000	527	347	183
6,000	6,050	536	356	191
6,050	6,100	545	365	199
6,100	6,150	554	374	207
6,150	6,200	563	383	215
6,200	6,250	572	392	223
6,250	6,300	581	401	231
6,300	6,350	590	410	239
6,350	6,400	599	419	247
6,400	6,450	608	428	255
6,450	6,500	617	437	263
6,500	6,550	626	446	271
6,550	6,600	635	455	279
6,600	6,650	644	464	287
6,650	6,700	653	473	295
6,700	6,750	662	482	303
6,750	6,800	671	491	311
6,800	6,850	680	500	320
6,850	6,900	689	509	329
6,900	6,950	698	518	338
6,950	7,000	707	527	347
7,000	7,050	718	536	356
7,050	7,100	728	545	365
7,100	7,150	739	554	374
7,150	7,200	749	563	383
7,200	7,250	760	572	392
7,250	7,300	770	581	401
7,300	7,350	781	590	410
7,350	7,400	791	599	419
7,400	7,450	802	608	428
7,450	7,500	812	617	437
7,500	7,550	823	626	446
7,550	7,600	833	635	455
7,600	7,650	844	644	464
7,650	7,700	854	653	473
7,700	7,750	865	662	482
7,750	7,800	875	671	491
7,800	7,850	886	680	500
7,850	7,900	896	689	509
7,900	7,950	907	698	518
7,950	8,000	917	707	527

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
8,000	8,050	928	718	536
8,050	8,100	938	728	545
8,100	8,150	949	739	554
8,150	8,200	959	749	563
8,200	8,250	970	760	572
8,250	8,300	980	770	581
8,300	8,350	991	781	590
8,350	8,400	1,001	791	599
8,400	8,450	1,012	802	608
8,450	8,500	1,022	812	617
8,500	8,550	1,033	823	626
8,550	8,600	1,043	833	635
8,600	8,650	1,054	844	644
8,650	8,700	1,064	854	653
8,700	8,750	1,075	865	662
8,750	8,800	1,085	875	671
8,800	8,850	1,096	886	680
8,850	8,900	1,106	896	689
8,900	8,950	1,117	907	698
8,950	9,000	1,127	917	707
9,000	9,050	1,139	928	718
9,050	9,100	1,151	938	728
9,100	9,150	1,163	949	739
9,150	9,200	1,175	959	749
9,200	9,250	1,187	970	760
9,250	9,300	1,199	980	770
9,300	9,350	1,211	991	781
9,350	9,400	1,223	1,001	791
9,400	9,450	1,235	1,012	802
9,450	9,500	1,247	1,022	812
9,500	9,550	1,259	1,033	823
9,550	9,600	1,271	1,043	833
9,600	9,650	1,283	1,054	844
9,650	9,700	1,295	1,064	854
9,700	9,750	1,307	1,075	865
9,750	9,800	1,319	1,085	875
9,800	9,850	1,331	1,096	886
9,850	9,900	1,343	1,106	896
9,900	9,950	1,355	1,117	907
9,950	10,000	1,367	1,127	917
10,000	10,050	1,379	1,139	928
10,050	10,100	1,391	1,151	938
10,100	10,150	1,403	1,163	949
10,150	10,200	1,415	1,175	959
10,200	10,250	1,427	1,187	970
10,250	10,300	1,439	1,199	980
10,300	10,350	1,451	1,211	991
10,350	10,400	1,463	1,223	1,001
10,400	10,450	1,475	1,235	1,012
10,450	10,500	1,487	1,247	1,022
10,500	10,550	1,499	1,259	1,033
10,550	10,600	1,511	1,271	1,043
10,600	10,650	1,523	1,283	1,054
10,650	10,700	1,535	1,295	1,064
10,700	10,750	1,547	1,307	1,075
10,750	10,800	1,559	1,319	1,085

Continued on next page

1980 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
10,800	10,850	1,571	1,331	1,096
10,850	10,900	1,583	1,343	1,106
10,900	10,950	1,595	1,355	1,117
10,950	11,000	1,607	1,367	1,127
11,000	11,050	1,619	1,379	1,139
11,050	11,100	1,631	1,391	1,151
11,100	11,150	1,644	1,403	1,163
11,150	11,200	1,658	1,415	1,175
11,200	11,250	1,672	1,427	1,187
11,250	11,300	1,686	1,439	1,199
11,300	11,350	1,700	1,451	1,211
11,350	11,400	1,714	1,463	1,223
11,400	11,450	1,728	1,475	1,235
11,450	11,500	1,742	1,487	1,247
11,500	11,550	1,756	1,499	1,259
11,550	11,600	1,770	1,511	1,271
11,600	11,650	1,784	1,523	1,283
11,650	11,700	1,798	1,535	1,295
11,700	11,750	1,812	1,547	1,307
11,750	11,800	1,826	1,559	1,319
11,800	11,850	1,840	1,571	1,331
11,850	11,900	1,854	1,583	1,343
11,900	11,950	1,868	1,595	1,355
11,950	12,000	1,882	1,607	1,367
12,000	12,050	1,896	1,619	1,379
12,050	12,100	1,910	1,631	1,391
12,100	12,150	1,924	1,644	1,403
12,150	12,200	1,938	1,658	1,415
12,200	12,250	1,952	1,672	1,427
12,250	12,300	1,966	1,686	1,439
12,300	12,350	1,980	1,700	1,451
12,350	12,400	1,994	1,714	1,463
12,400	12,450	2,008	1,728	1,475
12,450	12,500	2,022	1,742	1,487
12,500	12,550	2,036	1,756	1,499
12,550	12,600	2,050	1,770	1,511
12,600	12,650	2,064	1,784	1,523
12,650	12,700	2,078	1,798	1,535
12,700	12,750	2,092	1,812	1,547
12,750	12,800	2,106	1,826	1,559
12,800	12,850	2,120	1,840	1,571
12,850	12,900	2,134	1,854	1,583
12,900	12,950	2,148	1,868	1,595
12,950	13,000	2,162	1,882	1,607
13,000	13,050	2,176	1,896	1,619
13,050	13,100	2,190	1,910	1,631
13,100	13,150	2,204	1,924	1,644
13,150	13,200	2,218	1,938	1,658
13,200	13,250	2,232	1,952	1,672
13,250	13,300	2,246	1,966	1,686
13,300	13,350	2,261	1,980	1,700
13,350	13,400	2,277	1,994	1,714
13,400	13,450	2,293	2,008	1,728
13,450	13,500	2,309	2,022	1,742
13,500	13,550	2,325	2,036	1,756
13,550	13,600	2,341	2,050	1,770
13,600	13,650	2,357	2,064	1,784
13,650	13,700	2,373	2,078	1,798
13,700	13,750	2,389	2,092	1,812
13,750	13,800	2,405	2,106	1,826

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
13,800	13,850	2,421	2,120	1,840
13,850	13,900	2,437	2,134	1,854
13,900	13,950	2,453	2,148	1,868
13,950	14,000	2,469	2,162	1,882
14,000	14,050	2,485	2,176	1,896
14,050	14,100	2,501	2,190	1,910
14,100	14,150	2,517	2,204	1,924
14,150	14,200	2,533	2,218	1,938
14,200	14,250	2,549	2,232	1,952
14,250	14,300	2,565	2,246	1,966
14,300	14,350	2,581	2,261	1,980
14,350	14,400	2,597	2,277	1,994
14,400	14,450	2,613	2,293	2,008
14,450	14,500	2,629	2,309	2,022
14,500	14,550	2,645	2,325	2,036
14,550	14,600	2,661	2,341	2,050
14,600	14,650	2,677	2,357	2,064
14,650	14,700	2,693	2,373	2,078
14,700	14,750	2,709	2,389	2,092
14,750	14,800	2,725	2,405	2,106
14,800	14,850	2,741	2,421	2,120
14,850	14,900	2,757	2,437	2,134
14,900	14,950	2,773	2,453	2,148
14,950	15,000	2,789	2,469	2,162
15,000	15,050	2,805	2,485	2,176
15,050	15,100	2,821	2,501	2,190
15,100	15,150	2,837	2,517	2,204
15,150	15,200	2,853	2,533	2,218
15,200	15,250	2,869	2,549	2,232
15,250	15,300	2,885	2,565	2,246
15,300	15,350	2,901	2,581	2,261
15,350	15,400	2,917	2,597	2,277
15,400	15,450	2,933	2,613	2,293
15,450	15,500	2,949	2,629	2,309
15,500	15,550	2,965	2,645	2,325
15,550	15,600	2,981	2,661	2,341
15,600	15,650	2,997	2,677	2,357
15,650	15,700	3,013	2,693	2,373
15,700	15,750	3,029	2,709	2,389
15,750	15,800	3,045	2,725	2,405
15,800	15,850	3,061	2,741	2,421
15,850	15,900	3,077	2,757	2,437
15,900	15,950	3,093	2,773	2,453
15,950	16,000	3,110	2,789	2,469
16,000	16,050	3,128	2,805	2,485
16,050	16,100	3,147	2,821	2,501
16,100	16,150	3,165	2,837	2,517
16,150	16,200	3,184	2,853	2,533
16,200	16,250	3,202	2,869	2,549
16,250	16,300	3,221	2,885	2,565
16,300	16,350	3,239	2,901	2,581
16,350	16,400	3,258	2,917	2,597
16,400	16,450	3,276	2,933	2,613
16,450	16,500	3,295	2,949	2,629
16,500	16,550	3,313	2,965	2,645
16,550	16,600	3,332	2,981	2,661
16,600	16,650	3,350	2,997	2,677
16,650	16,700	3,369	3,013	2,693
16,700	16,750	3,387	3,029	2,709
16,750	16,800	3,406	3,045	2,725

Continued next column

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
16,800	16,850	3,424	3,061	2,741
16,850	16,900	3,443	3,077	2,757
16,900	16,950	3,461	3,093	2,773
16,950	17,000	3,480	3,110	2,789
17,000	17,050	3,498	3,128	2,805
17,050	17,100	3,517	3,147	2,821
17,100	17,150	3,535	3,165	2,837
17,150	17,200	3,554	3,184	2,853
17,200	17,250	3,572	3,202	2,869
17,250	17,300	3,591	3,221	2,885
17,300	17,350	3,609	3,239	2,901
17,350	17,400	3,628	3,258	2,917
17,400	17,450	3,646	3,276	2,933
17,450	17,500	3,665	3,295	2,949
17,500	17,550	3,683	3,313	2,965
17,550	17,600	3,702	3,332	2,981
17,600	17,650	3,720	3,350	2,997
17,650	17,700	3,739	3,369	3,013
17,700	17,750	3,757	3,387	3,029
17,750	17,800	3,776	3,406	3,045
17,800	17,850	3,794	3,424	3,061
17,850	17,900	3,813	3,443	3,077
17,900	17,950	3,831	3,461	3,093
17,950	18,000	3,850	3,480	3,110
18,000	18,050	3,868	3,498	3,128
18,050	18,100	3,887	3,517	3,147
18,100	18,150	3,905	3,535	3,165
18,150	18,200	3,924	3,554	3,184
18,200	18,250	3,942	3,572	3,202
18,250	18,300	3,961	3,591	3,221
18,300	18,350	3,979	3,609	3,239
18,350	18,400	3,998	3,628	3,258
18,400	18,450	4,016	3,646	3,276
18,450	18,500	4,035	3,665	3,295
18,500	18,550	4,053	3,683	3,313
18,550	18,600	4,072	3,702	3,332
18,600	18,650	4,092	3,720	3,350
18,650	18,700	4,113	3,739	3,369
18,700	18,750	4,135	3,757	3,387
18,750	18,800	4,156	3,776	3,406
18,800	18,850	4,178	3,794	3,424
18,850	18,900	4,199	3,813	3,443
18,900	18,950	4,221	3,831	3,461
18,950	19,000	4,242	3,850	3,480
19,000	19,050	4,264	3,868	3,498
19,050	19,100	4,285	3,887	3,517
19,100	19,150	4,307	3,905	3,535
19,150	19,200	4,328	3,924	3,554
19,200	19,250	4,350	3,942	3,572
19,250	19,300	4,371	3,961	3,591
19,300	19,350	4,393	3,979	3,609
19,350	19,400	4,414	3,998	3,628
19,400	19,450	4,436	4,016	3,646
19,450	19,500	4,457	4,035	3,665
19,500	19,550	4,479	4,053	3,683
19,550	19,600	4,500	4,072	3,702
19,600	19,650	4,522	4,092	3,720
19,650	19,700	4,543	4,113	3,739
19,700	19,750	4,565	4,135	3,757
19,750	19,800	4,586	4,156	3,776
19,800	19,850	4,608	4,178	3,794
19,850	19,900	4,629	4,199	3,813
19,900	19,950	4,651	4,221	3,831
19,950	20,000	4,672	4,242	3,850

1980 Tax Table D—HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of $20,000 or less on Form 1040, line 34, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
If $3,300 or less your tax is 0									
3,300	3,350	4	0	0	0	0	0	0	0
3,350	3,400	11	0	0	0	0	0	0	0
3,400	3,450	18	0	0	0	0	0	0	0
3,450	3,500	25	0	0	0	0	0	0	0
3,500	3,550	32	0	0	0	0	0	0	0
3,550	3,600	39	0	0	0	0	0	0	0
3,600	3,650	46	0	0	0	0	0	0	0
3,650	3,700	53	0	0	0	0	0	0	0
3,700	3,750	60	0	0	0	0	0	0	0
3,750	3,800	67	0	0	0	0	0	0	0
3,800	3,850	74	0	0	0	0	0	0	0
3,850	3,900	81	0	0	0	0	0	0	0
3,900	3,950	88	0	0	0	0	0	0	0
3,950	4,000	95	0	0	0	0	0	0	0
4,000	4,050	102	0	0	0	0	0	0	0
4,050	4,100	109	0	0	0	0	0	0	0
4,100	4,150	116	0	0	0	0	0	0	0
4,150	4,200	123	0	0	0	0	0	0	0
4,200	4,250	130	0	0	0	0	0	0	0
4,250	4,300	137	0	0	0	0	0	0	0
4,300	4,350	144	4	0	0	0	0	0	0
4,350	4,400	151	11	0	0	0	0	0	0
4,400	4,450	158	18	0	0	0	0	0	0
4,450	4,500	165	25	0	0	0	0	0	0
4,500	4,550	172	32	0	0	0	0	0	0
4,550	4,600	179	39	0	0	0	0	0	0
4,600	4,650	186	46	0	0	0	0	0	0
4,650	4,700	193	53	0	0	0	0	0	0
4,700	4,750	200	60	0	0	0	0	0	0
4,750	4,800	207	67	0	0	0	0	0	0
4,800	4,850	214	74	0	0	0	0	0	0
4,850	4,900	221	81	0	0	0	0	0	0
4,900	4,950	228	88	0	0	0	0	0	0
4,950	5,000	235	95	0	0	0	0	0	0
5,000	5,050	242	102	0	0	0	0	0	0
5,050	5,100	249	109	0	0	0	0	0	0
5,100	5,150	256	116	0	0	0	0	0	0
5,150	5,200	263	123	0	0	0	0	0	0
5,200	5,250	270	130	0	0	0	0	0	0
5,250	5,300	277	137	0	0	0	0	0	0
5,300	5,350	284	144	4	0	0	0	0	0
5,350	5,400	291	151	11	0	0	0	0	0
5,400	5,450	298	158	18	0	0	0	0	0
5,450	5,500	308	165	25	0	0	0	0	0
5,500	5,550	314	172	32	0	0	0	0	0
5,550	5,600	322	179	39	0	0	0	0	0
5,600	5,650	330	186	46	0	0	0	0	0
5,650	5,700	338	193	53	0	0	0	0	0
5,700	5,750	346	200	60	0	0	0	0	0
5,750	5,800	354	207	67	0	0	0	0	0
5,800	5,850	362	214	74	0	0	0	0	0
5,850	5,900	370	221	81	0	0	0	0	0

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
5,900	5,950	378	228	88	0	0	0	0	0
5,950	6,000	386	235	95	0	0	0	0	0
6,000	6,050	394	242	102	0	0	0	0	0
6,050	6,100	402	249	109	0	0	0	0	0
6,100	6,150	410	256	116	0	0	0	0	0
6,150	6,200	418	263	123	0	0	0	0	0
6,200	6,250	426	270	130	0	0	0	0	0
6,250	6,300	434	277	137	0	0	0	0	0
6,300	6,350	442	284	144	4	0	0	0	0
6,350	6,400	450	291	151	11	0	0	0	0
6,400	6,450	458	298	158	18	0	0	0	0
6,450	6,500	466	306	165	25	0	0	0	0
6,500	6,550	474	314	172	32	0	0	0	0
6,550	6,600	482	322	179	39	0	0	0	0
6,600	6,650	490	330	186	46	0	0	0	0
6,650	6,700	498	338	193	53	0	0	0	0
6,700	6,750	506	346	200	60	0	0	0	0
6,750	6,800	514	354	207	67	0	0	0	0
6,800	6,850	522	362	214	74	0	0	0	0
6,850	6,900	530	370	221	81	0	0	0	0
6,900	6,950	538	378	228	88	0	0	0	0
6,950	7,000	546	386	235	95	0	0	0	0
7,000	7,050	554	394	242	102	0	0	0	0
7,050	7,100	562	402	249	109	0	0	0	0
7,100	7,150	570	410	256	116	0	0	0	0
7,150	7,200	578	418	263	123	0	0	0	0
7,200	7,250	586	426	270	130	0	0	0	0
7,250	7,300	594	434	277	137	0	0	0	0
7,300	7,350	602	442	284	144	4	0	0	0
7,350	7,400	610	450	291	151	11	0	0	0
7,400	7,450	618	458	298	158	18	0	0	0
7,450	7,500	626	466	306	165	25	0	0	0
7,500	7,550	635	474	314	172	32	0	0	0
7,550	7,600	644	482	322	179	39	0	0	0
7,600	7,650	653	490	330	186	46	0	0	0
7,650	7,700	662	498	338	193	53	0	0	0
7,700	7,750	671	506	346	200	60	0	0	0
7,750	7,800	680	514	354	207	67	0	0	0
7,800	7,850	689	522	362	214	74	0	0	0
7,850	7,900	698	530	370	221	81	0	0	0
7,900	7,950	707	538	378	228	88	0	0	0
7,950	8,000	716	546	386	235	95	0	0	0
8,000	8,050	725	554	394	242	102	0	0	0
8,050	8,100	734	562	402	249	109	0	0	0
8,100	8,150	743	570	410	256	116	0	0	0
8,150	8,200	752	578	418	263	123	0	0	0
8,200	8,250	761	586	426	270	130	0	0	0
8,250	8,300	770	594	434	277	137	0	0	0
8,300	8,350	779	602	442	284	144	4	0	0
8,350	8,400	788	610	450	291	151	11	0	0
8,400	8,450	797	618	458	298	158	18	0	0
8,450	8,500	806	626	466	306	165	25	0	0

Continued on next page

1980 Tax Table D—HEAD OF HOUSEHOLD (Filing Status Box 4)

(Continued) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
8,500	8,550	815	635	474	314	172	32	0	0
8,550	8,600	824	644	482	322	179	39	0	0
8,600	8,650	833	653	490	330	186	46	0	0
8,650	8,700	842	662	498	338	193	53	0	0
8,700	8,750	851	671	506	346	200	60	0	0
8,750	8,800	860	680	514	354	207	67	0	0
8,800	8,850	869	689	522	362	214	74	0	0
8,850	8,900	878	698	530	370	221	81	0	0
8,900	8,950	887	707	538	378	228	88	0	0
8,950	9,000	896	716	546	386	235	95	0	0
9,000	9,050	905	725	554	394	242	102	0	0
9,050	9,100	914	734	562	402	249	109	0	0
9,100	9,150	923	743	570	410	256	116	0	0
9,150	9,200	932	752	578	418	263	123	0	0
9,200	9,250	941	761	586	426	270	130	0	0
9,250	9,300	950	770	594	434	277	137	0	0
9,300	9,350	959	779	602	442	284	144	4	0
9,350	9,400	968	788	610	450	291	151	11	0
9,400	9,450	977	797	618	458	298	158	18	0
9,450	9,500	986	806	626	466	306	165	25	0
9,500	9,550	995	815	635	474	314	172	32	0
9,550	9,600	1,004	824	644	482	322	179	39	0
9,600	9,650	1,013	833	653	490	330	186	46	0
9,650	9,700	1,022	842	662	498	338	193	53	0
9,700	9,750	1,032	851	671	506	346	200	60	0
9,750	9,800	1,043	860	680	514	354	207	67	0
9,800	9,850	1,054	869	689	522	362	214	74	0
9,850	9,900	1,065	878	698	530	370	221	81	0
9,900	9,950	1,076	887	707	538	378	228	88	0
9,950	10,000	1,087	896	716	546	386	235	95	0
10,000	10,050	1,098	905	725	554	394	242	102	0
10,050	10,100	1,109	914	734	562	402	249	109	0
10,100	10,150	1,120	923	743	570	410	256	116	0
10,150	10,200	1,131	932	752	578	418	263	123	0
10,200	10,250	1,142	941	761	586	426	270	130	0
10,250	10,300	1,153	950	770	594	434	277	137	0
10,300	10,350	1,164	959	779	602	442	284	144	4
10,350	10,400	1,175	968	788	610	450	291	151	11
10,400	10,450	1,186	977	797	618	458	298	158	18
10,450	10,500	1,197	986	806	626	466	306	165	25
10,500	10,550	1,208	995	815	635	474	314	172	32
10,550	10,600	1,219	1,004	824	644	482	322	179	39
10,600	10,650	1,230	1,013	833	653	490	330	186	46
10,650	10,700	1,241	1,022	842	662	498	338	193	53
10,700	10,750	1,252	1,032	851	671	506	346	200	60
10,750	10,800	1,263	1,043	860	680	514	354	207	67
10,800	10,850	1,274	1,054	869	689	522	362	214	74
10,850	10,900	1,285	1,065	878	698	530	370	221	81
10,900	10,950	1,296	1,076	887	707	538	378	228	88
10,950	11,000	1,307	1,087	896	716	546	386	235	95
11,000	11,050	1,318	1,098	905	725	554	394	242	102
11,050	11,100	1,329	1,109	914	734	562	402	249	109
11,100	11,150	1,340	1,120	923	743	570	410	256	116
11,150	11,200	1,351	1,131	932	752	578	418	263	123
11,200	11,250	1,362	1,142	941	761	586	426	270	130
11,250	11,300	1,373	1,153	950	770	594	434	277	137
11,300	11,350	1,384	1,164	959	779	602	442	284	144
11,350	11,400	1,395	1,175	968	788	610	450	291	151
11,400	11,450	1,406	1,186	977	797	618	458	298	158
11,450	11,500	1,417	1,197	986	806	626	466	306	165

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
11,500	11,550	1,428	1,208	995	815	635	474	314	172
11,550	11,600	1,439	1,219	1,004	824	644	482	322	179
11,600	11,650	1,450	1,230	1,013	833	653	490	330	186
11,650	11,700	1,461	1,241	1,022	842	662	498	338	193
11,700	11,750	1,472	1,252	1,032	851	671	506	346	200
11,750	11,800	1,483	1,263	1,043	860	680	514	354	207
11,800	11,850	1,494	1,274	1,054	869	689	522	362	214
11,850	11,900	1,505	1,285	1,065	878	698	530	370	221
11,900	11,950	1,516	1,296	1,076	887	707	538	378	228
11,950	12,000	1,527	1,307	1,087	896	716	546	386	235
12,000	12,050	1,538	1,318	1,098	905	725	554	394	242
12,050	12,100	1,549	1,329	1,109	914	734	562	402	249
12,100	12,150	1,560	1,340	1,120	923	743	570	410	256
12,150	12,200	1,571	1,351	1,131	932	752	578	418	263
12,200	12,250	1,582	1,362	1,142	941	761	586	426	270
12,250	12,300	1,593	1,373	1,153	950	770	594	434	277
12,300	12,350	1,604	1,384	1,164	959	779	602	442	284
12,350	12,400	1,615	1,395	1,175	968	788	610	450	291
12,400	12,450	1,626	1,406	1,186	977	797	618	458	298
12,450	12,500	1,637	1,417	1,197	986	806	626	466	306
12,500	12,550	1,648	1,428	1,208	995	815	635	474	314
12,550	12,600	1,659	1,439	1,219	1,004	824	644	482	322
12,600	12,650	1,670	1,450	1,230	1,013	833	653	490	330
12,650	12,700	1,681	1,461	1,241	1,022	842	662	498	338
12,700	12,750	1,692	1,472	1,252	1,032	851	671	506	346
12,750	12,800	1,703	1,483	1,263	1,043	860	680	514	354
12,800	12,850	1,714	1,494	1,274	1,054	869	689	522	362
12,850	12,900	1,726	1,505	1,285	1,065	878	698	530	370
12,900	12,950	1,738	1,516	1,296	1,076	887	707	538	378
12,950	13,000	1,750	1,527	1,307	1,087	896	716	546	386
13,000	13,050	1,762	1,538	1,318	1,098	905	725	554	394
13,050	13,100	1,774	1,549	1,329	1,109	914	734	562	402
13,100	13,150	1,786	1,560	1,340	1,120	923	743	570	410
13,150	13,200	1,798	1,571	1,351	1,131	932	752	578	418
13,200	13,250	1,810	1,582	1,362	1,142	941	761	586	426
13,250	13,300	1,822	1,593	1,373	1,153	950	770	594	434
13,300	13,350	1,834	1,604	1,384	1,164	959	779	602	442
13,350	13,400	1,846	1,615	1,395	1,175	968	788	610	450
13,400	13,450	1,858	1,626	1,406	1,186	977	797	618	458
13,450	13,500	1,870	1,637	1,417	1,197	986	806	626	466
13,500	13,550	1,882	1,648	1,428	1,208	995	815	635	474
13,550	13,600	1,894	1,659	1,439	1,219	1,004	824	644	482
13,600	13,650	1,906	1,670	1,450	1,230	1,013	833	653	490
13,650	13,700	1,918	1,681	1,461	1,241	1,022	842	662	498
13,700	13,750	1,930	1,692	1,472	1,252	1,032	851	671	506
13,750	13,800	1,942	1,703	1,483	1,263	1,043	860	680	514
13,800	13,850	1,954	1,714	1,494	1,274	1,054	869	689	522
13,850	13,900	1,966	1,726	1,505	1,285	1,065	878	698	530
13,900	13,950	1,978	1,738	1,516	1,296	1,076	887	707	538
13,950	14,000	1,990	1,750	1,527	1,307	1,087	896	716	546
14,000	14,050	2,002	1,762	1,538	1,318	1,098	905	725	554
14,050	14,100	2,014	1,774	1,549	1,329	1,109	914	734	562
14,100	14,150	2,026	1,786	1,560	1,340	1,120	923	743	570
14,150	14,200	2,038	1,798	1,571	1,351	1,131	932	752	578
14,200	14,250	2,050	1,810	1,582	1,362	1,142	941	761	586
14,250	14,300	2,062	1,822	1,593	1,373	1,153	950	770	594
14,300	14,350	2,074	1,834	1,604	1,384	1,164	959	779	602
14,350	14,400	2,086	1,846	1,615	1,395	1,175	968	788	610
14,400	14,450	2,098	1,858	1,626	1,406	1,186	977	797	618
14,450	14,500	2,110	1,870	1,637	1,417	1,197	986	806	626

Continued on next page

1980 Tax Table D—HEAD OF HOUSEHOLD (Filing Status Box 4)

(Continued) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
14,500	14,550	2,122	1,882	1,648	1,428	1,208	995	815	635
14,550	14,600	2,134	1,894	1,659	1,439	1,219	1,004	824	644
14,600	14,650	2,146	1,906	1,670	1,450	1,230	1,013	833	653
14,650	14,700	2,158	1,918	1,681	1,461	1,241	1,022	842	662
14,700	14,750	2,170	1,930	1,692	1,472	1,252	1,032	851	671
14,750	14,800	2,182	1,942	1,703	1,483	1,263	1,043	860	680
14,800	14,850	2,194	1,954	1,714	1,494	1,274	1,054	869	689
14,850	14,900	2,206	1,966	1,726	1,505	1,285	1,065	878	698
14,900	14,950	2,218	1,978	1,738	1,516	1,296	1,076	887	707
14,950	15,000	2,230	1,990	1,750	1,527	1,307	1,087	896	716
15,000	15,050	2,242	2,002	1,762	1,538	1,318	1,098	905	725
15,050	15,100	2,254	2,014	1,774	1,549	1,329	1,109	914	734
15,100	15,150	2,266	2,026	1,786	1,560	1,340	1,120	923	743
15,150	15,200	2,278	2,038	1,798	1,571	1,351	1,131	932	752
15,200	15,250	2,290	2,050	1,810	1,582	1,362	1,142	941	761
15,250	15,300	2,302	2,062	1,822	1,593	1,373	1,153	950	770
15,300	15,350	2,314	2,074	1,834	1,604	1,384	1,164	959	779
15,350	15,400	2,326	2,086	1,846	1,615	1,395	1,175	968	788
15,400	15,450	2,338	2,098	1,858	1,626	1,406	1,186	977	797
15,450	15,500	2,350	2,110	1,870	1,637	1,417	1,197	986	806
15,500	15,550	2,362	2,122	1,882	1,648	1,428	1,208	995	815
15,550	15,600	2,374	2,134	1,894	1,659	1,439	1,219	1,004	824
15,600	15,650	2,386	2,146	1,906	1,670	1,450	1,230	1,013	833
15,650	15,700	2,398	2,158	1,918	1,681	1,461	1,241	1,022	842
15,700	15,750	2,410	2,170	1,930	1,692	1,472	1,252	1,032	851
15,750	15,800	2,422	2,182	1,942	1,703	1,483	1,263	1,043	860
15,800	15,850	2,434	2,194	1,954	1,714	1,494	1,274	1,054	869
15,850	15,900	2,446	2,206	1,966	1,726	1,505	1,285	1,065	878
15,900	15,950	2,458	2,218	1,978	1,738	1,516	1,296	1,076	887
15,950	16,000	2,470	2,230	1,990	1,750	1,527	1,307	1,087	896
16,000	16,050	2,483	2,242	2,002	1,762	1,538	1,318	1,098	905
16,050	16,100	2,496	2,254	2,014	1,774	1,549	1,329	1,109	914
16,100	16,150	2,509	2,266	2,026	1,786	1,560	1,340	1,120	923
16,150	16,200	2,522	2,278	2,038	1,798	1,571	1,351	1,131	932
16,200	16,250	2,535	2,290	2,050	1,810	1,582	1,362	1,142	941
16,250	16,300	2,548	2,302	2,062	1,822	1,593	1,373	1,153	950
16,300	16,350	2,561	2,314	2,074	1,834	1,604	1,384	1,164	959
16,350	16,400	2,574	2,326	2,086	1,846	1,615	1,395	1,175	968
16,400	16,450	2,587	2,338	2,098	1,858	1,626	1,406	1,186	977
16,450	16,500	2,600	2,350	2,110	1,870	1,637	1,417	1,197	986
16,500	16,550	2,613	2,362	2,122	1,882	1,648	1,428	1,208	995
16,550	16,600	2,626	2,374	2,134	1,894	1,659	1,439	1,219	1,004
16,600	16,650	2,639	2,386	2,146	1,906	1,670	1,450	1,230	1,013
16,650	16,700	2,652	2,398	2,158	1,918	1,681	1,461	1,241	1,022
16,700	16,750	2,665	2,410	2,170	1,930	1,692	1,472	1,252	1,032
16,750	16,800	2,678	2,422	2,182	1,942	1,703	1,483	1,263	1,043
16,800	16,850	2,691	2,434	2,194	1,954	1,714	1,494	1,274	1,054
16,850	16,900	2,704	2,446	2,206	1,966	1,726	1,505	1,285	1,065
16,900	16,950	2,717	2,458	2,218	1,978	1,738	1,516	1,296	1,076
16,950	17,000	2,730	2,470	2,230	1,990	1,750	1,527	1,307	1,087
17,000	17,050	2,743	2,483	2,242	2,002	1,762	1,538	1,318	1,098
17,050	17,100	2,756	2,496	2,254	2,014	1,774	1,549	1,329	1,109
17,100	17,150	2,769	2,509	2,266	2,026	1,786	1,560	1,340	1,120
17,150	17,200	2,782	2,522	2,278	2,038	1,798	1,571	1,351	1,131
17,200	17,250	2,795	2,535	2,290	2,050	1,810	1,582	1,362	1,142
17,250	17,300	2,808	2,548	2,302	2,062	1,822	1,593	1,373	1,153

Continued next column

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3	4	5	6	7	8
		Your tax is—							
17,300	17,350	2,821	2,561	2,314	2,074	1,834	1,604	1,384	1,164
17,350	17,400	2,834	2,574	2,326	2,086	1,846	1,615	1,395	1,175
17,400	17,450	2,847	2,587	2,338	2,098	1,858	1,626	1,406	1,186
17,450	17,500	2,860	2,600	2,350	2,110	1,870	1,637	1,417	1,197
17,500	17,550	2,873	2,613	2,362	2,122	1,882	1,648	1,428	1,208
17,550	17,600	2,886	2,626	2,374	2,134	1,894	1,659	1,439	1,219
17,600	17,650	2,899	2,639	2,386	2,146	1,906	1,670	1,450	1,230
17,650	17,700	2,912	2,652	2,398	2,158	1,918	1,681	1,461	1,241
17,700	17,750	2,925	2,665	2,410	2,170	1,930	1,692	1,472	1,252
17,750	17,800	2,938	2,678	2,422	2,182	1,942	1,703	1,483	1,263
17,800	17,850	2,951	2,691	2,434	2,194	1,954	1,714	1,494	1,274
17,850	17,900	2,964	2,704	2,446	2,206	1,966	1,726	1,505	1,285
17,900	17,950	2,977	2,717	2,458	2,218	1,978	1,738	1,516	1,296
17,950	18,000	2,990	2,730	2,470	2,230	1,990	1,750	1,527	1,307
18,000	18,050	3,003	2,743	2,483	2,242	2,002	1,762	1,538	1,318
18,050	18,100	3,016	2,756	2,496	2,254	2,014	1,774	1,549	1,329
18,100	18,150	3,029	2,769	2,509	2,266	2,026	1,786	1,560	1,340
18,150	18,200	3,042	2,782	2,522	2,278	2,038	1,798	1,571	1,351
18,200	18,250	3,055	2,795	2,535	2,290	2,050	1,810	1,582	1,362
18,250	18,300	3,068	2,808	2,548	2,302	2,062	1,822	1,593	1,373
18,300	18,350	3,081	2,821	2,561	2,314	2,074	1,834	1,604	1,384
18,350	18,400	3,094	2,834	2,574	2,326	2,086	1,846	1,615	1,395
18,400	18,450	3,107	2,847	2,587	2,338	2,098	1,858	1,626	1,406
18,450	18,500	3,120	2,860	2,600	2,350	2,110	1,870	1,637	1,417
18,500	18,550	3,133	2,873	2,613	2,362	2,122	1,882	1,648	1,428
18,550	18,600	3,146	2,886	2,626	2,374	2,134	1,894	1,659	1,439
18,600	18,650	3,159	2,899	2,639	2,386	2,146	1,906	1,670	1,450
18,650	18,700	3,172	2,912	2,652	2,398	2,158	1,918	1,681	1,461
18,700	18,750	3,185	2,925	2,665	2,410	2,170	1,930	1,692	1,472
18,750	18,800	3,198	2,938	2,678	2,422	2,182	1,942	1,703	1,483
18,800	18,850	3,211	2,951	2,691	2,434	2,194	1,954	1,714	1,494
18,850	18,900	3,224	2,964	2,704	2,446	2,206	1,966	1,726	1,505
18,900	18,950	3,237	2,977	2,717	2,458	2,218	1,978	1,738	1,516
18,950	19,000	3,250	2,990	2,730	2,470	2,230	1,990	1,750	1,527
19,000	19,050	3,263	3,003	2,743	2,483	2,242	2,002	1,762	1,538
19,050	19,100	3,276	3,016	2,756	2,496	2,254	2,014	1,774	1,549
19,100	19,150	3,289	3,029	2,769	2,509	2,266	2,026	1,786	1,560
19,150	19,200	3,302	3,042	2,782	2,522	2,278	2,038	1,798	1,571
19,200	19,250	3,316	3,055	2,795	2,535	2,290	2,050	1,810	1,582
19,250	19,300	3,331	3,068	2,808	2,548	2,302	2,062	1,822	1,593
19,300	19,350	3,347	3,081	2,821	2,561	2,314	2,074	1,834	1,604
19,350	19,400	3,362	3,094	2,834	2,574	2,326	2,086	1,846	1,615
19,400	19,450	3,378	3,107	2,847	2,587	2,338	2,098	1,858	1,626
19,450	19,500	3,393	3,120	2,860	2,600	2,350	2,110	1,870	1,637
19,500	19,550	3,409	3,133	2,873	2,613	2,362	2,122	1,882	1,648
19,550	19,600	3,424	3,146	2,886	2,626	2,374	2,134	1,894	1,659
19,600	19,650	3,440	3,159	2,899	2,639	2,386	2,146	1,906	1,670
19,650	19,700	3,455	3,172	2,912	2,652	2,398	2,158	1,918	1,681
19,700	19,750	3,471	3,185	2,925	2,665	2,410	2,170	1,930	1,692
19,750	19,800	3,486	3,198	2,938	2,678	2,422	2,182	1,942	1,703
19,800	19,850	3,502	3,211	2,951	2,691	2,434	2,194	1,954	1,714
19,850	19,900	3,517	3,224	2,964	2,704	2,446	2,206	1,966	1,726
19,900	19,950	3,533	3,237	2,977	2,717	2,458	2,218	1,978	1,738
19,950	20,000	3,548	3,250	2,990	2,730	2,470	2,230	1,990	1,750

1980 Tax Rate Schedules

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Schedule TC, Part I, line 4.

Note: *Your zero bracket amount has been built into these Tax Rate Schedules.*

SCHEDULE X—Single Taxpayers

Use this schedule if you checked **Filing Status Box 1** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Not over $2,300 ..... —0—

Over—	But not over—		of the amount over—
$2,300	$3,400	14%	$2,300
$3,400	$4,400	$154+16%	$3,400
$4,400	$6,500	$314+18%	$4,400
$6,500	$8,500	$692+19%	$6,500
$8,500	$10,800	$1,072+21%	$8,500
$10,800	$12,900	$1,555+24%	$10,800
$12,900	$15,000	$2,059+26%	$12,900
$15,000	$18,200	$2,605+30%	$15,000
$18,200	$23,500	$3,565+34%	$18,200
$23,500	$28,800	$5,367+39%	$23,500
$28,800	$34,100	$7,434+44%	$28,800
$34,100	$41,500	$9,766+49%	$34,100
$41,500	$55,300	$13,392+55%	$41,500
$55,300	$81,800	$20,982+63%	$55,300
$81,800	$108,300	$37,677+68%	$81,800
$108,300	———	$55,697+70%	$108,300

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 2** or **5** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Not over $3,400 ..... —0—

Over—	But not over—		of the amount over—
$3,400	$5,500	14%	$3,400
$5,500	$7,600	$294+16%	$5,500
$7,600	$11,900	$630+18%	$7,600
$11,900	$16,000	$1,404+21%	$11,900
$16,000	$20,200	$2,265+24%	$16,000
$20,200	$24,600	$3,273+28%	$20,200
$24,600	$29,900	$4,505+32%	$24,600
$29,900	$35,200	$6,201+37%	$29,900
$35,200	$45,800	$8,162+43%	$35,200
$45,800	$60,000	$12,720+49%	$45,800
$60,000	$85,600	$19,678+54%	$60,000
$85,600	$109,400	$33,502+59%	$85,600
$109,400	$162,400	$47,544+64%	$109,400
$162,400	$215,400	$81,464+68%	$162,400
$215,400	———	$117,504+70%	$215,400

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Not over $1,700 ..... —0—

Over—	But not over—		of the amount over—
$1,700	$2,750	14%	$1,700
$2,750	$3,800	$147.00+16%	$2,750
$3,800	$5,950	$315.00+18%	$3,800
$5,950	$8,000	$702.00+21%	$5,950
$8,000	$10,100	$1,132.50+24%	$8,000
$10,100	$12,300	$1,636.50+28%	$10,100
$12,300	$14,950	$2,252.50+32%	$12,300
$14,950	$17,600	$3,100.50+37%	$14,950
$17,600	$22,900	$4,081.00+43%	$17,600
$22,900	$30,000	$6,360.00+49%	$22,900
$30,000	$42,800	$9,839.00+54%	$30,000
$42,800	$54,700	$16,751.00+59%	$42,800
$54,700	$81,200	$23,772.00+64%	$54,700
$81,200	$107,700	$40,732.00+68%	$81,200
$107,700	———	$58,752.00+70%	$107,700

SCHEDULE Z—Heads of Household (including certain married persons who live apart (and abandoned spouses)—see page 6 of the Instructions)

Use this schedule if you checked **Filing Status Box 4** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Not over $2,300 ..... —0—

Over—	But not over—		of the amount over—
$2,300	$4,400	14%	$2,300
$4,400	$6,500	$294+16%	$4,400
$6,500	$8,700	$630+18%	$6,500
$8,700	$11,800	$1,026+22%	$8,700
$11,800	$15,000	$1,708+24%	$11,800
$15,000	$18,200	$2,476+26%	$15,000
$18,200	$23,500	$3,308+31%	$18,200
$23,500	$28,800	$4,951+36%	$23,500
$28,800	$34,100	$6,859+42%	$28,800
$34,100	$44,700	$9,085+46%	$34,100
$44,700	$60,600	$13,961+54%	$44,700
$60,600	$81,800	$22,547+59%	$60,600
$81,800	$108,300	$35,055+63%	$81,800
$108,300	$161,300	$51,750+68%	$108,300
$161,300	———	$87,790+70%	$161,300

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can:

Complete, correct, or process your return.
Figure your tax
Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

1980 Earned Income Credit Table

Caution: This is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 3 or 4 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 14. Read across to the right and find the amount of the earned income credit. Enter that amount on line 5 or 6 of the worksheet, whichever applies.

If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—
$0	$50	$3	$1,800	$1,850	$183	$3,600	$3,650	$363	$6,350	$6,400	$453	$8,150	$8,200	$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9
												9,950	9,999	3

1980 Optional State Sales Tax Tables

(If you kept records that show you paid more sales tax than the table for your State indicates, you may claim the higher amount on Schedule A, line 13.)

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page 17. To use the tables:

Step 1—Figure your total available income.[1]

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3 A—If your total available income is not over $40,000, find the income line for your State on the tables and read across to find the amount of sales tax for your family size.

Step 3 B—If your income is over $40,000 but not over $100 000, find the deduction listed on the income line "$38 001–$40,000" for your family size and State. For each $5,000 (or part of $5,000) of income over $40,000, increase the deduction by the amount listed for the line "$40 001–$100,000."

Step 3 C—If your income is over $100 000, your sales tax deduction is limited to the deduction for income of $100,000. To figure your sales tax deduction, use Step 3 B but don't go over $100,000.

Income[1]	Alabama[2] Family size 1	2	3	4	5	Over 5	Arizona[3] Family size 1&2	3	4	5	Over 5	Arkansas Family size 1	2	3	4	5	Over 5	California[4] Family size 1&2	3&4	5	Over 5
$1 $8 000	93	115	122	131	142	160	99	116	120	129	141	78	97	102	109	116	132	125	147	155	164
$8,001–$10,000	109	132	142	153	165	185	116	136	141	150	163	91	111	118	127	135	152	147	173	183	193
$10,001–$12,000	124	147	161	173	187	208	131	154	160	170	184	103	123	134	143	153	170	167	198	208	219
$12,001–$14,000	138	161	178	191	206	228	145	171	178	189	203	115	134	148	158	169	187	186	220	232	243
$14,001–$16,000	152	174	194	209	225	248	158	187	195	206	221	125	145	161	173	184	202	204	242	255	266
$16,001–$18 000	164	186	210	226	242	266	171	202	212	223	238	135	154	174	186	198	217	222	263	276	288
$18,001–$20,000	176	197	225	242	259	284	183	216	227	239	254	145	163	186	199	212	231	238	282	297	309
$20,001–$22,000	188	208	239	257	275	301	194	230	242	254	270	154	172	198	212	225	245	254	301	317	330
$22,001–$24,000	199	218	253	271	290	317	205	244	257	268	285	163	181	209	224	238	258	270	320	336	349
$24 001–$26 000	210	228	266	285	305	332	216	257	271	282	299	172	189	220	235	250	270	285	338	355	368
$26 001–$28 000	221	238	279	299	320	347	226	269	285	296	313	180	197	230	246	262	282	299	355	373	386
$28,001–$30,000	231	247	291	313	334	362	235	281	298	310	327	188	204	240	257	273	294	313	372	391	404
$30 001–$32,000	241	256	303	326	347	376	245	293	311	323	340	196	211	250	268	284	305	327	389	408	422
$32,001–$34,000	251	265	315	338	360	390	256	305	324	336	353	204	218	260	278	295	316	341	405	425	439
$34 001–$36,000	261	274	327	350	373	403	265	317	337	348	365	211	225	270	288	306	326	354	421	441	455
$36 001–$38,000	271	282	338	362	385	416	274	328	349	360	377	218	232	279	298	316	336	367	436	457	471
$38,001 $40 000	280	290	349	374	399	429	283	338	361	372	389	225	239	288	308	326	346	380	451	473	487
$40,001–$100,000 (See Step 3B)	14	15	17	19	20	21	14	17	18	19	19	11	12	14	15	16	17	19	23	24	24

Income[1]	Colorado[5] Family size 1&2	3&4	5	Over 5	Connecticut Family size 1&2	3&4	5	Over 5	Dist. of Columbia Family size 1	2	3	4	5	Over 5	Florida Family size 1	2	3	4	5	Over 5	Georgia[2] Family size 1	2	3	4	5	Over 5	Hawaii Family size 1&2	3	4	5	Over 5
$1–$8,000	57	63	66	68	119	131	136	142	82	100	112	112	117	131	72	83	83	88	93	93	82	103	110	116	125	141	158	180	183	190	204
$8,001–$10,000	67	76	79	82	142	158	164	169	96	115	130	130	138	152	86	98	98	105	110	110	95	117	127	135	145	161	181	206	209	218	235
$10,001–$12,000	77	87	91	94	163	184	191	196	109	129	147	149	158	171	99	113	114	121	127	127	107	130	143	152	163	180	201	228	234	245	263
$12,001–$14,000	86	98	102	106	184	208	216	221	121	142	162	167	176	188	111	127	129	136	142	142	118	141	157	167	179	198	220	249	256	269	288
$14 001–$16,000	95	109	113	117	203	232	241	246	132	154	177	183	193	205	123	140	144	151	157	159	129	152	171	182	195	214	238	268	277	292	312
$16 001–$18,000	104	119	124	128	222	255	265	271	143	165	191	199	209	221	134	153	158	165	171	173	139	162	184	196	210	229	254	285	297	313	335
$18,001–$20,000	112	129	134	138	240	277	288	294	153	176	204	215	225	236	145	165	172	179	185	189	149	171	196	209	224	244	270	303	315	333	356
$20,001–$22,000	120	139	144	148	258	299	310	316	163	187	217	230	240	250	156	177	185	192	199	198	158	180	208	222	237	258	285	319	333	352	377
$22,001–$24,000	128	148	154	158	275	320	332	338	173	197	229	244	255	264	166	189	198	205	212	212	167	189	219	234	250	271	299	335	350	371	397
$24,001–$26,000	135	157	163	168	292	341	353	359	182	207	241	258	269	277	176	200	211	217	224	226	176	198	230	246	262	283	313	350	366	389	416
$26,001–$28 000	142	166	172	177	308	361	374	381	191	216	252	271	283	290	186	211	224	229	236	238	184	206	240	258	274	295	326	364	382	406	434
$28,001–$30,000	149	175	181	186	324	381	395	400	200	225	263	284	296	302	196	222	236	241	248	250	192	213	250	269	286	307	339	378	397	423	451
$30,001–$32,000	156	184	190	195	340	401	415	420	208	234	274	297	309	314	205	232	248	253	260	260	200	220	260	280	297	319	351	391	412	439	468
$32,001–$34,000	163	193	199	204	355	420	435	440	216	242	285	310	322	326	214	242	260	265	272	272	208	227	270	290	308	330	363	404	426	454	485
$34,001–$36,000	170	201	207	213	370	439	454	459	224	250	295	322	335	338	223	252	272	276	283	283	215	234	279	300	319	341	375	416	440	469	501
$36 001–$38 000	177	209	215	222	385	458	473	478	232	258	305	334	347	349	232	262	283	287	294	294	222	241	288	310	330	352	386	428	454	484	517
$38,001–$40,000	183	217	223	230	399	476	492	497	240	266	315	346	359	360	241	272	294	298	305	305	229	247	297	320	340	362	397	440	467	499	533
$40,001–$100,000 (See Step 3B)	9	11	11	12	20	24	25	25	12	13	16	17	18	18	12	14	15	15	15	15	11	12	15	16	17	18	20	22	23	25	27

Income[1]	Idaho Family size 1	2	3	4	5	Over 5	Illinois[3] Family size 1	2	3	4	5	Over 5	Indiana Family size 1&2	3&4	5	Over 5	Iowa Family size 1&2	3,4&5	Over 5	Kansas[2] Family size 1	2	3	4	5	Over 5	Kentucky Family size 1&2	3&4	5	Over 5
$1–$8,000	68	84	89	97	106	120	113	140	152	160	172	192	93	110	118	124	71	79	85	72	90	95	102	108	122	95	106	112	117
$8,001–$10,000	80	96	104	113	123	138	133	160	176	186	199	222	109	130	138	145	83	93	100	85	104	112	120	127	142	113	126	133	138
$10,001–$12,000	91	107	118	128	138	155	151	178	198	210	224	248	124	148	157	165	95	107	114	96	116	127	136	144	160	129	145	153	159
$12,001–$14,000	101	117	131	142	153	170	167	194	218	232	248	272	138	165	175	183	106	120	127	107	128	141	151	160	177	144	164	172	178
$14,001–$16 000	111	127	143	155	166	184	183	210	237	253	270	295	151	181	191	200	116	132	139	117	138	155	165	175	193	157	183	190	196
$16,001–$18,000	120	136	155	167	179	197	198	224	255	273	290	316	164	196	207	216	126	143	151	126	148	168	179	191	208	173	199	207	213
$18,001–$20,000	129	144	166	179	192	210	212	237	272	292	310	337	176	211	222	232	135	154	162	135	158	180	192	205	222	187	215	223	230
$20,001–$22,000	137	152	176	190	204	222	226	250	288	310	328	356	187	225	237	247	144	165	173	144	167	192	205	219	235	200	231	239	246
$22,001–$24,000	145	160	186	201	215	234	240	263	304	327	348	375	198	238	251	261	153	176	183	153	176	203	217	232	249	212	246	255	262
$24,001–$26,000	153	168	196	212	226	245	253	275	319	344	365	393	209	251	265	275	162	186	193	161	184	214	229	245	262	224	261	270	278
$26,001–$28 000	161	175	206	222	237	256	266	285	334	361	382	410	220	264	278	289	170	196	203	169	192	225	240	257	274	236	276	285	293
$28,001–$30,000	169	182	215	232	247	267	278	297	348	377	399	427	230	277	291	302	178	206	213	177	200	235	251	269	286	248	290	299	307
$30,001–$32,000	176	189	224	242	257	277	290	308	362	392	415	443	240	289	304	315	186	215	222	185	208	245	262	281	298	250	304	313	321
$32,001–$34,000	183	196	233	251	267	287	302	318	375	407	431	459	250	301	316	327	194	224	231	192	215	255	273	293	309	271	318	327	335
$34,001–$36,000	190	202	242	260	276	297	313	328	388	422	446	474	259	313	328	339	201	233	240	199	222	265	284	304	320	292	332	341	349
$36,001–$38,000	197	208	251	269	285	306	323	338	401	436	461	489	268	324	340	351	208	242	249	206	229	275	294	315	330	293	345	355	363
$38,001–$40,000	203	214	259	278	294	315	335	347	414	450	475	503	277	335	352	363	215	251	258	212	239	284	304	325	340	313	358	368	376
$40,001–$100,000 (See Step 3B)	10	11	13	14	15	16	17	17	21	23	24	25	14	17	18	18	11	13	13	11	12	14	15	16	17	15	18	18	19

Income[1]	Louisiana[6] Family size 1&2	3&4	5	Over 5	Maine[7] Family size 1&2	3&4	5	Over 5	Maryland Family size 1&2	3	4	5	Over 5	Massachusetts[8] Family size 1&2	Over 2	Michigan Family size 1&2	3&4	5	Over 5	Minnesota[9] Family size 1&2	Over 2	Mississippi[3] Family size 1	2	3	4	5	Over 5
$1–$8,000	60	67	70	73	89	100	103	109	81	93	93	96	101	58	63	88	102	108	113	55	58	137	168	179	189	203	226
$8,001–$10,000	71	80	84	88	106	120	124	130	97	111	111	116	121	69	76	103	121	127	133	66	70	160	193	209	221	236	261
$10,001–$12,000	82	92	97	101	121	139	144	150	112	128	128	134	140	79	89	118	138	145	151	76	82	180	215	236	250	267	293
$12,001–$14,000	92	104	109	113	135	157	163	169	127	144	145	152	157	89	101	131	154	161	168	86	93	200	235	261	276	295	323
$14,001–$16,000	101	115	121	125	149	175	181	188	141	159	162	169	174	98	113	144	169	177	184	95	104	218	254	285	301	322	350
$16,001–$18,000	110	126	132	137	162	192	198	205	154	174	179	185	191	107	124	156	184	192	199	104	114	236	272	307	325	348	377
$18,001–$20,000	119	136	143	148	175	208	215	222	167	188	195	201	207	116	135	168	198	207	214	112	124	252	289	329	348	372	402
$20,001–$22,000	128	146	153	159	187	224	231	239	179	202	211	216	222	124	146	180	211	221	228	120	134	268	305	349	370	395	426
$22,001–$24,000	136	156	163	169	199	239	247	255	191	216	227	231	237	132	157	191	224	234	241	128	144	283	320	369	391	418	449
$24,001–$26,000	144	166	173	179	211	254	263	271	203	229	242	246	252	140	168	202	237	247	254	136	153	298	335	389	411	440	471
$26,001–$28,000	152	175	183	189	222	269	278	286	215	242	257	260	266	148	178	212	249	260	267	143	162	313	349	407	431	461	492
$28,001–$30,000	160	184	193	199	233	283	293	301	226	255	272	274	280	155	188	222	261	272	280	150	171	327	363	425	450	481	513
$30,001–$32,000	168	193	202	209	244	297	308	316	237	267	286	288	294	167	198	232	273	284	292	157	180	341	376	443	469	501	533
$32,001–$34,000	175	202	211	218	255	311	322	332	248	279	300	302	308	169	218	242	286	296	304	164	189	354	389	460	487	521	553
$34,001–$36,000	182	211	220	227	265	325	336	344	259	291	314	316	321	176	227	252	298	308	316	171	197	367	402	477	505	540	572
$36,001–$38,000	189	219	229	236	275	338	350	358	270	303	328	330	334	183	237	261	310	319	327	178	206	380	414	493	522	558	591
$38,001–$40,000	196	227	238	245	285	351	364	371	280	315	342	343	347	190	246	270	322	330	338	185	214	392	426	509	539	576	609
$40,001–$100,000 (See Step 3B)	10	11	12	12	14	18	18	19	14	16	17	17	17	13	12	14	16	17	17	9	11	20	21	25	27	29	30

[1] Total of amount on Form 1040, line 31, and nontaxable receipts such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains or unemployment compensation, dividends exclusion, disability income exclusion, and public assistance payments.

[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.

[3] Local sales taxes are not included. Add the amount paid.

[4] The 1¼ percent local sales tax is included. If the ½ of 1 percent sales tax is paid all year (Alameda, Contra Costa, San Francisco, Santa Clara, and Santa Cruz counties) add 8 percent to the table amount.

[5] Local sales taxes at 1 percent are included. If additional sales taxes are paid all year—at 1 percent in Cook County or at ½ of 1 percent in Du Page, Kane, Lake, McHenry or Will Counties—20 percent or 5 percent, respectively, can be added to the table amount.

[6] If your local sales tax applies to food for home consumption contact your local IRS office for the correct deduction. Otherwise see footnote 2.

[7] Sales tax paid on purchase of electricity of 750 KWH or more per month, can be added to the table amounts.

[8] Sales tax paid on the purchase of any single item of clothing for $175 or more can be added to the table amounts.

[9] Sales tax paid on purchases of natural gas or electricity can be added to the table amounts. For local sales tax see footnote 2.

1980 Optional State Sales Tax Tables—Cont.

(If you kept records that show you paid more sales tax than the table for your State indicates, you may claim the higher amount on Schedule A, line 13.)

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page [illegible]. To use the tables

Step 1—Figure your total available income.[1]

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3 A—If your total available income is not over $40,000, find the income line for your State on the tables and read across to find the amount of sales tax for your family size.

Step 3 B—If your income is over $40,000 but not over $100,000, find the deduction listed on the income line "$38,001–$40,000" for your family size and State. For each $5,000 (or part of $5,000) of income over $40,000 increase the deduction by the amount listed for the line $40,001–$100,000.

Step 3 C—If your income is over $100,000, your sales tax deduction is limited to the deduction for income of $100,000. To figure your sales tax deduction, use Step 3 B but don't go over $100,000.

Income[1]	Missouri[2] Family size 1	2	3	4	5	Over 5	Nebraska[2] Family size 1	2	3	4	5	Over 5	Nevada[3] Family size 1 & 2	3 & 4	5	Over 5	New Jersey Family size 1 & 2	Over 2
$1-$8,000	76	91	96	103	111	125	79	98	103	111	119	135	59	[illegible]	[illegible]	71	70	77
$8,001-$10,000	89	105	113	121	129	144	92	111	120	129	138	154	69	79	[illegible]	85	84	93
$10,001-$12,000	101	117	128	137	146	162	104	123	135	145	155	172	80	91	95	98	96	109
$12,001-$14,000	112	128	142	152	162	178	115	134	149	160	171	189	90	103	107	110	108	124
$14,001-$16,000	123	139	155	166	176	193	125	145	162	174	185	204	99	114	119	[illegible]	119	138
$16,001-$18,000	134	149	167	179	190	208	135	154	174	187	199	218	108	[illegible]	[illegible]	[illegible]	[illegible]	152
$18,001-$20,000	144	158	179	192	204	222	145	163	186	199	213	232	117	136	[illegible]	[illegible]	[illegible]	165
$20,001-$22,000	153	167	191	204	217	235	154	172	198	211	226	245	125	[illegible]	151	[illegible]	151	179
$22,001-$24,000	162	176	202	216	229	247	163	180	209	223	238	257	133	[illegible]	[illegible]	[illegible]	161	192
$24,001-$26,000	171	184	213	227	241	259	171	188	219	234	250	269	141	[illegible]	171	[illegible]	170	204
$26,001-$28,000	180	192	223	238	252	271	179	196	229	245	261	281	149	[illegible]	181	[illegible]	179	216
$28,001-$30,000	188	200	233	249	263	282	187	203	239	256	272	292	157	185	[illegible]	[illegible]	188	228
$30,001-$32,000	196	207	243	260	274	293	195	210	249	266	283	303	164	194	200	[illegible]	197	240
$32,001-$34,000	204	214	253	270	285	304	203	217	258	276	293	314	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	252
$34,001-$36,000	212	221	262	280	295	315	210	224	267	286	303	324	178	[illegible]	[illegible]	[illegible]	[illegible]	264
$36,001-$38,000	220	228	271	290	305	325	217	230	276	295	313	334	185	[illegible]	227	233	223	276
$38,001-$40,000	227	234	280	299	315	335	224	235	285	304	323	343	192	[illegible]	235	242	231	287
$40,001-$100,000 (See Step 3B)	11	12	14	15	16	17	11	12	14	15	16	17	10	12	12	12	12	14

Income[1]	New Mexico[2] Family size 1	2	3	4	5	Over 5	New York[4] Family size 1&2	3&4	5	Over 5	North Carolina[5] Family size 1	2	3	4	5	Over 5	North Dakota Family size 1&2	3&4	5	Over 5	Ohio[2] Family size 1&2	3&4	5	Over 5	Oklahoma[2] Family size 1	2	3	4	5	Over 5	Pennsylvania Family size 1&2	Over 2
$1-$8,000	117	144	152	158	167	185	86	99	103	108	92	114	121	130	139	159	58	64	68	71	67	75	78	81	52	63	68	71	76	85	73	78
$8,001-$10,000	136	165	177	185	195	214	103	118	123	128	108	131	141	151	162	183	69	77	81	84	80	90	94	97	61	72	78	82	88	99	[illegible]	95
$10,001-$12,000	153	184	199	209	221	241	118	136	141	147	123	146	159	171	182	204	79	89	93	97	92	104	109	113	69	80	88	93	99	111	102	111
$12,001-$14,000	169	201	220	231	244	266	132	152	159	165	137	159	176	189	202	224	89	100	105	109	104	118	123	127	76	88	97	103	110	122	115	126
$14,001-$16,000	184	217	239	252	267	290	146	168	176	182	150	172	192	206	220	243	98	111	116	120	115	131	136	141	83	95	106	113	120	132	128	141
$16,001-$18,000	198	232	258	272	288	312	159	183	192	198	162	184	207	222	237	261	107	122	127	131	126	144	149	155	90	101	114	122	129	142	141	156
$18,001-$20,000	211	246	275	292	308	333	172	198	208	214	174	195	222	237	253	277	115	132	137	141	136	157	162	168	97	107	122	130	138	151	153	170
$20,001-$22,000	224	259	292	310	328	353	184	212	223	229	185	206	236	252	268	293	123	147	147	151	146	169	174	181	103	113	129	138	147	160	164	183
$22,001-$24,000	236	272	308	328	347	373	196	226	238	244	196	216	249	266	283	308	131	152	157	161	156	181	186	193	109	119	136	146	155	168	175	196
$24,001-$26,000	248	284	324	345	365	392	208	240	252	258	207	226	262	280	298	323	139	161	166	170	166	192	198	205	115	125	143	154	163	176	186	209
$26,001-$28,000	260	296	339	362	382	410	219	253	266	272	217	236	275	293	312	337	146	170	175	179	175	203	209	217	121	130	149	162	171	184	197	222
$28,001-$30,000	271	307	354	378	399	428	230	266	280	286	227	245	287	306	325	351	153	179	184	188	184	214	220	228	126	135	155	169	179	192	208	235
$30,001-$32,000	282	318	368	394	416	445	241	278	293	299	237	254	299	319	338	364	160	188	193	197	193	225	231	239	131	140	161	176	186	200	219	248
$32,001-$34,000	293	329	381	409	432	462	252	290	306	312	247	263	310	331	351	377	167	197	202	206	202	236	242	250	136	145	167	183	193	207	230	261
$34,001-$36,000	303	340	395	424	448	478	262	302	319	325	257	271	321	343	364	390	173	206	210	214	210	247	253	261	141	149	173	189	200	214	240	273
$36,001-$38,000	313	350	408	439	464	494	272	314	332	337	266	279	332	355	376	402	180	214	218	222	218	257	263	272	146	153	179	195	207	221	250	285
$38,001-$40,000	322	360	421	453	479	510	282	326	345	349	275	287	343	366	388	414	186	222	226	230	226	267	273	283	151	157	185	201	214	228	260	297
$40,001-$100,000 (See Step 3B)	16	18	21	23	24	26	14	16	17	17	14	14	17	18	19	21	9	11	11	12	11	13	14	14	8	8	9	10	11	11	13	15

Income[1]	Rhode Island Family size 1&2	Over 2	South Carolina Family size 1	2	3	4	5	Over 5	South Dakota[6] Family size 1	2	3	4	5	Over 5	Tennessee[2] Family size 1	2	3	4	5	Over 5	Texas[2] Family size 1&2	3&4	5	Over 5	Utah[7] Family size 1	2	3	4	5	Over 5
$1-$8,000	88	94	103	123	130	139	151	169	122	150	155	163	173	192	114	137	146	155	167	192	67	77	82	87	120	143	152	161	172	195
$8,001-$10,000	104	113	120	141	152	162	174	195	143	172	182	191	203	223	133	157	170	181	194	220	79	92	98	104	140	164	177	188	200	225
$10,001-$12,000	120	131	136	157	172	183	196	217	162	192	206	217	230	252	151	175	191	204	219	245	91	106	113	119	159	183	200	213	226	252
$12,001-$14,000	134	148	150	171	190	202	216	238	181	211	229	241	256	279	167	191	212	225	241	269	102	120	127	134	176	201	222	236	251	277
$14,001-$16,000	148	164	164	185	207	220	235	258	198	229	251	264	280	304	183	207	231	246	263	291	113	133	141	148	193	217	242	258	274	300
$16,001-$18,000	161	180	177	198	224	237	253	276	214	245	272	286	303	327	198	221	249	265	283	311	123	146	154	162	209	232	261	278	295	323
$18,001-$20,000	174	196	190	210	239	253	270	294	230	261	291	307	325	350	212	235	266	283	302	331	133	158	167	175	224	247	279	298	316	344
$20,001-$22,000	187	211	202	221	254	269	286	310	245	276	310	327	346	371	226	248	283	301	321	349	142	170	179	188	238	261	297	317	336	364
$22,001-$24,000	199	225	214	232	269	284	301	326	260	290	329	346	366	392	239	260	299	318	339	367	151	181	191	200	252	274	314	335	355	383
$24,001-$26,000	210	239	225	242	283	299	316	342	274	304	347	365	386	412	252	272	314	334	356	364	160	192	203	212	266	287	330	353	374	402
$26,001-$28,000	221	253	236	252	296	313	331	357	288	317	364	383	405	432	264	284	329	350	372	401	169	203	214	224	279	299	346	370	392	420
$28,001-$30,000	232	267	247	262	309	327	345	371	301	330	381	401	424	451	276	296	344	365	388	417	177	214	225	235	292	311	362	387	409	437
$30,001-$32,000	243	281	257	272	322	340	358	385	314	343	397	418	442	469	288	307	358	380	404	432	185	225	236	245	[illegible]	322	377	403	426	454
$32,001-$34,000	254	294	267	281	335	353	371	399	327	355	413	435	460	487	300	317	372	395	419	447	193	235	247	257	316	333	392	419	443	470
$34,001-$36,000	265	307	277	290	347	366	384	412	339	367	429	452	477	505	311	327	385	409	434	462	201	245	257	268	328	344	406	434	459	486
$36,001-$38,000	276	320	287	299	359	378	397	425	351	378	444	468	494	522	322	337	398	423	449	476	209	255	267	279	340	355	420	449	475	502
$38,001-$40,000	286	333	296	307	370	390	409	437	363	389	459	484	511	538	333	347	411	436	463	490	217	265	277	289	351	365	434	464	490	517
$40,001-$100,000 (See Step 3B)	14	17	15	15	19	20	20	22	18	19	23	24	26	27	17	17	21	22	23	25	11	13	14	14	18	18	22	23	25	28

Income[1]	Vermont Family size 1	2	3	4	5	Over 5	Virginia[3] Family size 1	2	3	4	5	Over 5	Washington[8] Family size 1&2	3&4	5	Over 5	West Virginia Family size 1&2	3	4	5	Over 5	Wisconsin[9] Family size 1&2	3&4	5	Over 5	Wyoming[3] Family size 1	2	3	4	5	Over 5
$1-$8,000	35	41	46	46	49	53	88	111	117	127	137	156	97	111	112	118	70	80	82	87	96	82	91	94	98	81	98	104	109	117	132
$8,001-$10,000	41	48	55	65	58	63	104	127	137	140	159	179	116	133	135	142	82	95	97	103	113	98	108	112	117	95	112	121	127	136	152
$10,001-$12,000	47	55	63	64	67	72	118	141	155	[illegible]	179	200	134	153	157	164	94	108	112	118	128	112	125	130	135	107	125	136	144	153	170
$12,001-$14,000	53	61	70	72	76	80	131	154	171	184	197	220	150	173	178	185	105	121	125	132	143	126	141	146	151	119	136	151	159	169	187
$14,001-$16,000	58	67	77	80	84	88	143	167	187	201	215	238	166	192	198	206	115	133	138	146	157	139	156	162	167	130	147	164	173	184	202
$16,001-$18,000	63	72	84	88	92	96	155	178	202	216	231	255	181	210	218	225	125	145	151	159	170	151	171	177	183	140	157	176	187	198	217
$18,001-$20,000	68	77	91	96	100	104	166	189	216	231	247	271	196	228	236	244	135	156	163	171	182	163	185	192	198	150	167	188	200	212	231
$20,001-$22,000	73	82	98	103	107	111	177	199	230	245	262	286	210	245	255	262	144	167	174	183	194	175	199	206	212	159	176	200	213	225	244
$22,001-$24,000	77	87	104	110	114	118	188	209	243	259	276	301	224	261	273	280	153	178	185	195	206	186	213	220	226	168	185	211	225	237	257
$24,001-$26,000	81	92	110	117	121	125	198	219	256	[illegible]	290	315	237	277	290	[illegible]	162	[illegible]	196	206	218	197	226	234	239	177	193	222	236	249	269
$26,001-$28,000	85	97	116	124	128	132	208	228	268	[illegible]	304	329	250	293	307	[illegible]	171	198	207	217	229	[illegible]	239	247	252	186	201	232	247	[illegible]	281
$28,001-$30,000	89	102	122	131	135	138	218	237	280	[illegible]	317	342	263	309	324	332	179	208	218	228	240	[illegible]	251	260	265	194	209	242	258	273	293
$30,001-$32,000	93	105	128	138	142	144	227	246	292	[illegible]	330	355	276	324	340	348	187	217	228	239	250	229	263	273	278	202	216	252	269	284	304
$32,001-$34,000	97	110	134	145	148	150	236	254	303	322	342	368	288	339	357	364	195	226	238	249	260	239	275	285	291	210	223	261	280	294	315
$34,001-$36,000	101	114	140	151	154	156	245	262	314	334	354	380	300	354	373	380	203	235	248	259	270	219	287	298	303	218	230	270	290	304	326
$36,001-$38,000	105	118	145	157	160	162	254	270	325	345	366	391	312	368	389	[illegible]	211	244	258	269	280	259	299	310	315	226	237	279	300	314	336
$38,001-$40,000	109	122	150	163	166	168	263	277	336	356	378	402	324	382	[illegible]	411	218	253	267	279	290	268	310	322	[illegible]	233	244	288	310	324	346
$40,001-$100,000 (See Step 3B)	5	6	8	8	8	8	13	14	17	18	19	20	16	19	20	21	11	13	13	14	15	13	16	16	16	12	12	14	16	16	17

[1] Total of amount on Form 1040, line 31, and nontaxable receipts such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long term capital gains or unemployment compensation, dividends exclusion, disability income exclusion, and public assistance payments.

[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.

[3] Local sales taxes are included.

[4] Local sales taxes are not included. If paid all year add 26 percent of the table amount for each 1 percent of local sales tax rate. Otherwise use a proportionate amount. For New York City use 107 percent of the table amount to include personal services taxed.

[5] Local sales taxes are included. Taxpayers not paying local sales tax (Burke County) should use 75 percent of the table amount allowed.

[6] Local sales taxes are not included. Add the amount paid.

[7] Local 3/4 percent sales taxes are included. Add 5 percent of table amount if the 1/4 percent county sales tax for transportation is paid all year. Otherwise add a proportionate amount (see footnote 2).

[8] Local 1/2 percent sales taxes are included. If the 3/10's of 1 percent sales tax for public transportation is paid all year add 6 percent to the table amount. Otherwise add a proportionate amount (see footnote 2).

[9] Sales tax paid on purchases of natural gas or electricity (May through October) can be added to the table amounts.

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama
Birmingham, 252–1155
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Elsewhere in Alabama, 1–800–292–6300

Alaska
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 1–800–352–6911

Arkansas
Little Rock, 376–4401
Elsewhere in Arkansas, 1–800–482–9350

California
Please call the telephone number shown in the white pages of your local telephone directory under U S Government, Internal Revenue Service, Federal Tax Assistance

Colorado
Denver, 825–7041
Elsewhere in Colorado, 1–800–332–2060

Connecticut
Hartford, 249–8251
Elsewhere in Connecticut, 1–800–343–9000

Delaware
Wilmington, 573–6400
Elsewhere in Delaware, 1–800–292–9575

District of Columbia
Call 488–3100

Florida
Fort Lauderdale, 522–0704
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
St. Petersburg, 823–7459
Sarasota, 371–4526
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

Georgia
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

Hawaii
Hawaii, 935–4895
Oahu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–7654
Molokai, call operator and ask for Enterprise 8034

Idaho
Boise, 336–1040
Elsewhere in Idaho, 1–800–632–5990

Illinois
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

Indiana
Evansville, 424–6481
Fort Wayne, 426–8300
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
South Bend, 232–3981
Elsewhere in Indiana, 1–800–382–9740

Iowa
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

Kansas
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

Kentucky
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Covington dialing area), 628–0055
Elsewhere in Kentucky, 1–800–428–9100

Louisiana
New Orleans, 581–2440
Elsewhere in Louisiana, 1–800–362–6900

Maine
Augusta, 622–7101
Elsewhere in Maine, 1–800–452–8750

Maryland
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 1–800–492–0460

Massachusetts
Boston, 523–1040
Elsewhere in Massachusetts, 1–800–392–6288

Michigan
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Mount Clemens, 469–4200
Pontiac, 858–2530
Elsewhere in area code 313, 1–800–462–0830
Elsewhere in area codes 517, 616, and 906, 1–800–482–0670

Minnesota
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

Mississippi
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–241–3868

Missouri
Columbia, 874–4040
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

Montana
Helena, 443–2320
Elsewhere in Montana,
1–800–332–2275

Nebraska
Lincoln, 477–6081
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

Nevada
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 1–800–492–6552

New Hampshire
Portsmouth, 436–8810
Elsewhere in New Hampshire,
1–800–582–7200

New Jersey
Camden, 966–7333
Hackensack, 646–1919
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey,
800–242–6750

New Mexico
Albuquerque, 243–8641
Elsewhere in New Mexico,
1–800–527–3880

New York
Albany District
(Eastern Upstate New York)
Albany, 449–3120
Elsewhere in Eastern Upstate New York, 1–800–342–3700

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk 724–5000

Buffalo District
(Central and Western New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Central and Western New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County, 997–1510

North Carolina
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina,
1–800–822–8800

North Dakota
Fargo, 293–0650
Elsewhere in North Dakota,
800–342–4710

Ohio
Cleveland District
Akron, 253–1141
Canton, 455–6781
Cleveland, 522–3000
Toledo, 255-3730
Youngstown, 746-1811
Elsewhere in Northern Ohio,
1–800–362–9050

Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio,
1–800–582–1700

Oklahoma
Oklahoma City, 272–9531
Tulsa, 583–5121
Elsewhere in Oklahoma,
1–800–962–3456

Oregon
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 1–800–452–1980

Pennsylvania
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 453–5671
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh 281–0112
Elsewhere in area codes 215 and 717, call 1–800–462–4000
Elsewhere in area codes 412 and 814, call 1–800–242–0250

Rhode Island
Providence, 274–1040
Elsewhere in Rhode Island,
1–800–662–5055

South Carolina
Charleston 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina,
1–800–241–2868

South Dakota
Aberdeen 225–9112
Elsewhere in South Dakota,
800–592–1870

Tennessee
Chattanooga, 892–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee,
1–800–342–8420

Texas
Austin, 472–1974
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 965–0440
San Antonio, 229–1700
Elsewhere in Texas, 1–800–492–4830

Utah
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

Vermont
Burlington, 658–1870
Elsewhere in Vermont,
1–800–642–3110

Virginia
Baileys Crossroads (Northern Virginia),
557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia,
1–800–552–9500

Washington
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Elsewhere in Washington,
1–800–732–1040

West Virginia
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia,
1–800–642–1931

Wisconsin
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

Wyoming
Call 1–800–525–6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV/Telephone—TTY Equipment.
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana resident 1–800–382–4059
Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands and Puerto Rico, 1–800–428–4732

How to Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from most Internal Revenue Service offices, at many banks and post offices, or by using the order blank on page 51.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than $400, for interest income if more than $400, and for answering the Foreign Accounts or Foreign Trust Questions

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule G for income averaging

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at Internal Revenue Service offices:

Form 1040–ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Form 4137, Computation of Social Security Tax on Unreported Tip Income

Form 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835, for farm rental income and expenses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 4972, Special 10 year Averaging Method

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax
54 Tax Guide for U.S. Citizens Abroad
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Other publications and forms referred to in the instructions are available without cost from any District Director.

Where to Send Your Order for Free Forms and Publications.

Please send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30301
Alaska—P.O. Box 12626, Fresno, CA 93778
Arizona—P.O. Box 12626, Fresno, CA 93778
Arkansas—P.O. Box 2924, Austin, TX 78769
California—P.O. Box 12626, Fresno, CA 93778
Colorado—P.O. Box 2924, Austin, TX 78769
Connecticut—P.O. Box 1040, Wilmington, MA 01887
Delaware—P.O. Box 25866, Richmond, VA 23260
District of Columbia—P.O. Box 25866, Richmond, VA 23260
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Indiana—P.O. Box 636, Florence, KY 41042
Iowa—P.O. Box 24711, Kansas City, MO 64131
Kansas—P.O. Box 2924, Austin, TX 78769
Kentucky—P.O. Box 636, Florence, KY 41042
Louisiana—P.O. Box 2924, Austin, TX 78769
Maine—P.O. Box 1040, Wilmington, MA 01887
Maryland—P.O. Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 1040, Wilmington, MA 01887
Michigan—P.O. Box 636, Florence, KY 41042
Minnesota—P.O. Box 24711, Kansas City, MO 64131
Mississippi—Caller No. 848, Atlanta, GA 30301
Missouri—P.O. Box 24711, Kansas City, MO 64131
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—P.O. Box 24711, Kansas City, MO 64131
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P.O. Box 1040, Wilmington, MA 01887
New Jersey—P.O. Box 25866, Richmond, VA 23260
New Mexico—P.O. Box 2924, Austin, TX 78769
New York—
Albany: P.O. Box 1040, Wilmington, MA 01887
Buffalo: P.O. Box 240, Buffalo, NY 14201
New York City: P.O. Box 1040, Brooklyn, NY 11232
North Carolina—Caller No. 848, Atlanta, GA 30301
North Dakota—P.O. Box 24711, Kansas City, MO 64131
Ohio—P.O. Box 636, Florence, KY 41042
Oklahoma—P.O. Box 2924, Austin, TX 78769
Oregon—P.O. Box 12626, Fresno, CA 93778
Pennsylvania—P.O. Box 25866, Richmond, VA 23260
Rhode Island—P.O. Box 1040, Wilmington, MA 01887
South Carolina—Caller No. 848, Atlanta, GA 30301
South Dakota—P.O. Box 24711, Kansas City, MO 64131
Tennessee—Caller No. 848, Atlanta, GA 30301
Texas—P.O. Box 2924, Austin, TX 78769
Utah—P.O. Box 12626, Fresno, CA 93778
Vermont—P.O. Box 1040, Wilmington, MA 01887
Virginia—P.O. Box 25866, Richmond, VA 23260
Washington—P.O. Box 12626, Fresno, CA 93778
West Virginia—P.O. Box 636, Florence, KY 41042
Wisconsin—P.O. Box 24711, Kansas City, MO 64131
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO or FPO, send order blank to: Form Distribution Center, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and be sure to write your name and address on the other side. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

Circle Desired Forms and Publications

			3468	4797	Pub. 17	Pub. 522	Pub. 552
1040	Schedule E (1040)	1310	3469 Instructions	4797 Instructions	Pub. 334	Pub. 523	Pub. 553
1040 Instructions & Schedules	Schedule F (1040)	2106	3903	4835	Pub. 501	Pub. 524	Pub. 554
1040A	Schedule G (1040)	2119	4136	4868	Pub. 502	Pub. 526	Pub. 903
1040A Instructions	Schedules P&RP (1040)	2120	4137	4972	Pub. 503	Pub. 527	
Schedules A & B (1040)	Schedule SE (1040)	2210	4562	4972 Instructions	Pub. 504	Pub. 529	
Schedule C (1040)	Schedule TC (1040)	2440	4684	5695	Pub. 506	Pub. 530	
Schedule D (1040)	1040-ES (1981)	2441	4726	6251	Pub. 521	Pub. 545	

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DETACH AT THIS LINE

Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Enter your name and address on this label. It will be used to speed your order for forms to you.

Name

Number and street

City or town, State and ZIP code

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1980**

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Your occupation ▶ | Spouse's occupation ▶

Presidential Election Campaign Fund ▶ Do you want $1 to go to this fund? . . . . . Yes ___ No ___

If joint return, does your spouse want $1 to go to this fund? . . Yes ___ No ___

Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Requested by Census Bureau for Revenue Sharing ▶ A Where do you live (actual location of residence)? (See page 6 of Instructions.) State | City, village, borough, etc. | B Do you live within the legal limits of a city, village, etc.? ☐ Yes ☐ No | C In what county do you live? | D In what township do you live?

For Privacy Act Notice, see page 27 of Instructions

For IRS use only

Filing Status Check Only One Box.

1 ___ Single

2 ___ Married filing joint return (even if only one had income)

3 ___ Married filing separate return. Enter spouse's social security no. above and full name here ▶ .....

4 ___ Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶.....

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.

5a ___ Yourself ___ 65 or over ___ Blind

b ___ Spouse ___ 65 or over ___ Blind

Enter number of boxes checked on 5a and b ▶

c First names of your dependent children who lived with you ▶.....

Enter number of children listed on 5c ▶

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one half of dependent's support?

Enter number of other dependents ▶

6 Total number of exemptions claimed . . . . . Add numbers entered in boxes above ▶

Please Attach Copy B of Forms W-2 Here

7	Wages, salaries, tips, etc. *(Attach Forms W-2. See page 10 of Instructions)*	7	
8	Interest income *(See pages 3 and 10 of Instructions)*	8	
9a	Dividends *(See pages 3 and 10 of Instructions)* 9b Exclusion . . . Subtract line 9b from 9a	9c	
10a	Unemployment compensation (insurance) Total received from Form(s) 1099-UC . . .		
b	Taxable amount, if any, from worksheet on page 10 of Instructions	10b	
11	Adjusted gross income *(add lines 7, 8, 9c, and 10b). If under $10,000, see page 12 of Instructions on "Earned Income Credit"*	11	
12a	Credit for contributions to candidates for public office. *(See page 11 of Instructions)* 12a		
	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld *(If line 7 is more than $25,900, see page 11 of Instructions)* 12b		
c	Earned income credit *(from page 12 of Instructions)* . . . 12c		
13	Total *(add lines 12a, b, and c)*	13	
14a	Tax on the amount on line 11. *(See page 13 of Instructions; then find your tax in the Tax Tables on pages 15–26)* 14a		
b	Advance earned income credit (EIC) *(from Form W-2)* . . . 14b		
15	Total *(add lines 14a and 14b)*	15	
16	If line 13 is larger than line 15, enter amount to be **REFUNDED TO YOU** . . . . . ▶	16	
17	If line 15 is larger than line 13, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . ▶	17	

Attach Payment Here

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

▶ Your signature Date | ▶ Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only Preparer's signature and date ▶ | Check if self-employed ▶ ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

Form **1040A** (1980)

1980

Instructions for preparing Form 1040A

Department of the Treasury
Internal Revenue Service

From the Commissioner

These instructions contain the information you need to complete Form 1040A. Before starting Form 1040A, please check to see if you should file Form 1040 instead. See pages 3 and 4 of the instructions—"Form 1040A or Form 1040?"

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries, tips, and unemployment compensation; and you do not have more than $400 of interest or $400 of dividends. Also, your income must be $40,000 or less if you are married filing a joint return, and $20,000 or less otherwise.

Most of the lines on the form are the same as last year. See **Highlights for 1980** on page 2 for a brief summary of important reminders.

Some taxpayers receiving unemployment compensation may find that part or all of it is taxable. See page 10 of the instructions for further information.

There is no need for you to figure your own tax. The Internal Revenue Service will do it for you. To have the IRS figure your tax, stop after line 12a, sign and date the return, and attach your W-2 Forms. If you file on time and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible

If your income is less than $10,000 and you had a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read page 12 of the instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 14b of Form 1040A. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W-5 with your employer.

If you need help, please call us at the number listed for your area on page 28 or 29, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it, and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980

Please note these important reminders for this year

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see **Publication 505**, Tax Withholding and Estimated Tax.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 14 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free number for your area and ask for the Problem Resolution Office.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1980, even if you owe no tax:	And your income was at least:
If you were **single** (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:	
Under 65	$3,300
65 or over	4,300
If you were **married filing a joint return** and were living with your spouse at the end of 1980 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400
If you were **married filing a separate return** or married but were not living with your spouse at the end of 1980	1,000
If you could be **claimed as a dependent** on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	1,000
If you were a **qualifying widow(er)** with a dependent child and	
Under 65	4,400
65 or over	5,400
(A qualifying widow(er) who is required to file MUST use Form 1040.)	
If you were allowed to **exclude income** from sources within U.S. possessions	1,000

You must file a tax return for 1980 if you were **self-employed** and your net earnings from this work were at least **$400.**

Note: Even if your income is less than the amounts shown, you must file a tax return

- if you **received any advance earned income credit (EIC) payments** from your employer during 1980.
- If you **owe any taxes**, such as FICA (Social Security) on tips you did not report to your employer during 1980.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1980 and file a joint return as discussed on page 7, under **Filing Status.**

Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also get **Publication 519**, U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if **Federal income tax was withheld** from your pay, or if you can take the **earned income credit.** If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than **April 15, 1981.** If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 14

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico *(or if excluding income under section 933)*—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. *address of:*
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913*—Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.
- You did not have more than $400 in interest or $400 in dividends. *Exception:* If you had more than $400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- Your total income is $20,000 or less ($40,000 or less if you are married filing a joint return).
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- The number of exemptions you claim.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

- Your total income is more than $20,000 (more than $40,000 if married filing a joint return).
- You received more than $400 in interest, or $400 in dividends. *Exception:* If you had more than $400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because:

a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country, OR

b. You were a grantor of or a transferor to a foreign trust that existed during 1980.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:

- Bartering income (Fair market value of goods or services you received in return for your services).
- Income from self-employment (including farming).
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Pensions or annuities, including lump-sum distributions
- Alimony.

Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are a head of household.
- 10 or more exemptions and are married filing a joint return.

You Must Use Form 1040 if:—Cont'd

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more, **AND** you had wages, salaries, or other earned income of less than:

a. $2,300 if you are single, or

b. $1,700 if you are married filing a separate return.

- You are a qualifying widow(er) with a dependent child. (This filing status lets you use lower tax rates.) If your spouse died in 1978 or 1979 and you did not remarry before the end of 1980, you can use this filing status if you meet tests **a., b., and c.** below:

a. You could have filed a joint return with your spouse for the year your spouse died.

b. Your dependent child or stepchild lived with you.

c. You paid over half the cost of keeping up the home for this child for the whole year.

- You were a nonresident alien during any part of 1980 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien or dual status alien at the end of 1980 who had U.S. source income and you do not file a joint return. *Exception:* You can still use Form 1040A if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**

Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100.

Here Is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
- $1,700 and you are Married filing a separate return.
- $2,300 and you are either Single or a Head of household.

Other Forms

You file **any** of these forms:

- Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).
- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

You owe **any** of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W–2.
- Social security (FICA) tax on tips if you received more than $20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).
- Tax on self-employment income (Schedule SE).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim **any** of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a public (Federal, State, etc.) retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Overpaid windfall profit tax (Form 6249).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136–T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for residential energy saving items (Form 5695).
- Credit for alcohol used as fuel (Form 6478).

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1980**

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial): John T + Mary
Last name: Brown
Your social security number: 516 04 1492
Present home address (Number and street, including apartment number, or rural route): 885 Scott Street (1)
Spouse's social security no.: 575 10 1778
City, town or post office, State and ZIP code: Hometown, Maryland 01234
Your occupation ▶ Clerk
Spouse's occupation ▶ Homemaker

Presidential Election Campaign Fund ▶ Do you want $1 to go to this fund? (2) ✓ Yes ___ No
If joint return, does your spouse want $1 to go to this fund? ✓ Yes ___ No
Note: Checking "Yes" will not increase your tax or reduce your refund.

Requested by Census Bureau for Revenue Sharing ▶ A Where do you live (actual location of residence)? (See page 6 of Instructions) State: Md. City, village, borough, etc.: Hometown
B Do you live within the legal limits of a city, village, etc.? ✓ Yes ___ No
C In what county do you live? (3) Home
D In what township do you live?

For Privacy Act Notice, see page 27 of Instructions

For IRS use only

Filing Status (4) Check Only One Box.
1 ___ Single
2 ✓ Married filing joint return (even if only one had income)
3 ___ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ___ Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

Exemptions (5) Always check the box labeled Yourself. Check other boxes if they apply.
5a ✓ Yourself ___ 65 or over ___ Blind
b ✓ Spouse ___ 65 or over ___ Blind
Enter number of boxes checked on 5a and b ▶ 2
c First names of your dependent children who lived with you ▶ James
Enter number of children listed on 5c ▶ 1
d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of $1,000 or more? (5) Did you provide more than one-half of dependent's support?
Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 3
6 Total number of exemptions claimed

SAMPLE

7	Wages, salaries, tips, etc. (Attach Forms W–2. See page 10 of Instructions) (7)	7	(6) 9,000 00
8	Interest income (See pages 3 and 10 of Instructions) (8)	8	80 00
9a	Dividends 220 00 (See pages 3 and 10 of Instructions) 9b Exclusion 120 00 Subtract line 9b from 9a	9c	100 00
10a	Unemployment compensation (insurance). Total received from Form(s) 1099-G 4,000 00 (9)		
b	Taxable amount, if any, from worksheet on page 10 of Instructions	10b	– 0 —
11	Adjusted gross income (add lines 7, 8, 9c, and 10b). If under $10,000, see page 12 of Instructions on "Earned Income Credit"	11	(10) 9,180 00
12a	Credit for contributions to candidates for public office. (See page 11 of Instructions) (11) 12a		
	(12) IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld (If line 7 is more than $25,900, see page 11 of Instructions) (13) 12b 457 00		
c	(14) Earned income credit (from page 12 of Instructions) 12c 103 00		
13	Total (add lines 12a, b, and c)	13	560 00
14a	Tax on the amount on line 11. (See page 13 of Instructions; then find your tax in the Tax Tables on pages 15–26) (15) 14a 402 00		
b	Advance earned income credit (EIC) (from Form W–2) (16) 14b 58 00		
15	Total (add lines 14a and 14b)	15	460 00
16	If line 13 is larger than line 15, enter amount to be **REFUNDED TO YOU** (17) ▶	16	100 00
17	If line 15 is larger than line 13, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶	17	(18)

"Repayment 300.00"

Please Attach Copy B of Forms W–2 Here

Attach Payment Here

Please Sign Here — Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
▶ John T. Brown (19) 2/15/81 ▶ Mary Brown 2-15-81
Your signature Date Spouse's signature (if joint return, BOTH must sign even if only one had income)

Paid Preparer's Use Only — Preparer's signature and date ▶ Check if self employed ▶ ___ Preparer's social security no. Firm's name (or yours, if self employed) and address ▶ E I No. ▶ ZIP code ▶

Highlights for 1980

Please note these important reminders for this year.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see **Publication 505**, Tax Withholding and Estimated Tax.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 14 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free number for your area and ask for the Problem Resolution Office.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1980, even if you owe no tax:	And your income was at least:
If you were **single** (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:	
Under 65	$3,300
65 or over	4,300
If you were **married filing a joint return** and were living with your spouse at the end of 1980 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400
If you were **married filing a separate return** or married but were not living with your spouse at the end of 1980	1,000
If you could be **claimed as a dependent** on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	1,000
If you were a **qualifying widow(er)** with a dependent child and:	
Under 65	4,400
65 or over	5,400
(A qualifying widow(er) who is required to file MUST use Form 1040.)	
If you were allowed to **exclude income** from sources within U.S. possessions	1,000

You must file a tax return for 1980 if you were **self-employed** and your net earnings from this work were at least **$400.**

Note: Even if your income is less than the amounts shown, you must file a tax return:

- If you **received any advance earned income credit (EIC) payments** from your employer during 1980.
- If you **owe any taxes**, such as FICA (Social Security) on tips you did not report to your employer during 1980.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1980 and file a joint return as discussed on page 7, under **Filing Status.**

Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also get **Publication 519**, U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if **Federal income tax was withheld** from your pay, or if you can take the **earned income credit.** If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than **April 15, 1981.** If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 14.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico *(or if excluding income under section 933)*—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. *address of:*
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.
- You did not have more than $400 in interest or $400 in dividends. *Exception:* If you had more than $400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- Your total income is $20,000 or less ($40,000 or less if you are married filing a joint return).
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- The number of exemptions you claim.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

- Your total income is more than $20,000 (more than $40,000 if married filing a joint return).
- You received more than $400 in interest, or $400 in dividends. *Exception:* If you had more than $400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because:

a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country, OR

b. You were a grantor of or a transferor to a foreign trust that existed during 1980.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:

- Bartering income (Fair market value of goods or services you received in return for your services).
- Income from self-employment (including farming).
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Pensions or annuities, including lump-sum distributions.
- Alimony.

Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are a head of household.
- 10 or more exemptions and are married filing a joint return.

You Must Use Form 1040 if:—Cont'd

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more, **AND** you had wages, salaries, or other earned income of less than:

a. $2,300 if you are single, or

b. $1,700 if you are married filing a separate return.

- You are a qualifying widow(er) with a dependent child. (This filing status lets you use lower tax rates.) If your spouse died in 1978 or 1979 and you did not remarry before the end of 1980, you can use this filing status if you meet tests **a., b., and c.** below:

a. You could have filed a joint return with your spouse for the year your spouse died.

b. Your dependent child or stepchild lived with you.

c. You paid over half the cost of keeping up the home for this child for the whole year.

- You were a nonresident alien during any part of 1980 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien or dual status alien at the end of 1980 who had U.S. source income and you do not file a joint return. *Exception:* You can still use Form 1040A if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**

Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100.

Here Is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
- $1,700 and you are Married filing a separate return.
- $2,300 and you are either Single or a Head of household.

Other Forms

You file **any** of these forms:

- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).
- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

You owe **any** of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W–2.
- Social security (FICA) tax on tips if you received more than $20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).
- Tax on self-employment income (Schedule SE).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim **any** of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a public (Federal, State, etc.) retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Overpaid windfall profit tax (Form 6249).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136–T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for residential energy saving items (Form 5695).
- Credit for alcohol used as fuel (Form 6478).

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1980**

Use IRS label. Otherwise, please print or type

Your first name and initial (if joint return, also give spouse's name and initial): John T + Mary
Last name: Brown
Your social security number: 516 04 1492
Present home address (Number and street, including apartment number, or rural route): 885 Scott Street (1)
Spouse's social security no.: 575 10 1778
City, town or post office, State and ZIP code: Hometown, Maryland 01234
Your occupation ▶ Clerk
Spouse's occupation ▶ Homemaker

Presidential Election Campaign Fund ▶ Do you want $1 to go to this fund? (2) ✓ Yes ☐ No
If joint return, does your spouse want $1 to go to this fund? ✓ Yes ☐ No
Note: Checking "Yes" will not increase your tax or reduce your refund.

Requested by Census Bureau for Revenue Sharing ▶ A Where do you live (actual location of residence)? (See page 6 of Instructions.) State: Md. City, village, borough, etc.: Hometown
B Do you live within the legal limits of a city, village, etc.? ✓ Yes ☐ No
C In what county do you live? (3) Home
D In what township do you live?

For Privacy Act Notice, see page 27 of Instructions

For IRS use only

Filing Status Check Only One Box. (4)
1 ☐ Single
2 ✓ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ☐ Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

Exemptions Always check the box labeled Yourself. Check other boxes if they apply. (5)
5a ✓ Yourself ☐ 65 or over ☐ Blind
b ✓ Spouse ☐ 65 or over ☐ Blind
Enter number of boxes checked on 5a and b ▶ 2
c First names of your dependent children who lived with you ▶ James
Enter number of children listed on 5c ▶ 1
d Other dependents: (a) Name (b) Relationship (c) Number of months lived in your home (d) Did dependent have income of $1,000 or more? (e) Did you provide more than one half of dependent's support?
SAMPLE
Enter number of other dependents ▶
6 Total number of exemptions claimed
Add numbers entered in boxes above ▶ 3

7 Wages, salaries, tips, etc. (Attach Forms W–2. See page 10 of Instructions)		7	9,000 00
8 Interest income (See pages 3 and 10 of Instructions)		8	80 00
9a Dividends 220 00 (See pages 3 and 10 of Instructions) 9b Exclusion 120 00 Subtract line 9b from 9a		9c	100 00
10a Unemployment compensation (insurance). Total received from Form(s) 1099-UC 4,000 00			
b Taxable amount, if any, from worksheet on page 10 of Instructions		10b	–0 —
11 Adjusted gross income (add lines 7, 8, 9c, and 10b). If under $10,000, see page 12 of Instructions on "Earned Income Credit"		11	9,180 00
12a Credit for contributions to candidates for public office. (See page 11 of Instructions)	12a		
IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.			
b Total Federal income tax withheld (If line 7 is more than $25,900, see page 11 of Instructions)	12b 457 00		
c Earned income credit (from page 12 of Instructions)	12c 103 00		
13 Total (add lines 12a, b, and c)		13	560 00
14a Tax on the amount on line 11. (See page 13 of Instructions, then find your tax in the Tax Tables on pages 15–26)	14a 402 00		
b Advance earned income credit (EIC) (from Form W–2)	14b 58 00		
15 Total (add lines 14a and 14b)		15	460 00
16 If line 13 is larger than line 15, enter amount to be **REFUNDED TO YOU**		16	100 00
17 If line 15 is larger than line 13, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶		17	

Please Attach Copy B of Forms W–2 Here — Attach Payment Here — "Repayment 300.00"

(6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18)

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
▶ John T. Brown (19) 2/15/81 ▶ Mary Brown 2-15-81
Your signature Date Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only Preparer's signature and date ▶ Check if self employed ▶ ☐ Preparer's social security no.
Firm's name (or yours, if self employed) and address ▶ E.I. No. ▶ ZIP code ▶

Here's How to Fill in Form 1040A

(Circled numbers on the sample form on page 5 are keyed to circled numbers in the explanations that follow.)

① Name, Address, and Social Security Number

Please use the mailing label from the tax forms booklet we sent you. If there is an error in your name, address, or social security number, mark through it and correct it on the label. Show your apartment number if you have one. Using the label helps us identify your account, saves processing time, and speeds refunds. If you did not receive a booklet with a label, print or type your name, address, and social security number on your return.

If you are married, please give social security numbers for both you and your spouse, whether you file joint or separate returns. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same name SSA has on its records. This may prevent delays in issuing your refund.

On a joint return, show the social security numbers in the same order that you show your first names. Correct the label if necessary. If you file a joint return and have different last names, please separate them with an "and." For example: "John Brown and Mary Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you do not have a social security number, you should get Form SS–5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 15. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns. You may have $1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have $1 go to the fund, or, both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 12a.

The following Statement and Instructions have been supplied by the Bureau of the Census.

③ Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812–288–3055 between the hours of 8 a.m. and 8 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live? State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

- If you are filing a joint return, but not living with your spouse, answer the questions for either residence.
- If you are a college student away from home, answer the questions for the place where you live while attending college.
- If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.
- If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.?
Every municipality has definite legal limits. If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **NO** to Question B.

Question C.—In what county do you live? County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri, Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

Question D.—In what township do you live?
Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)
Illinois (townships and precincts)
Indiana (townships)
Kansas (townships)
Maine (towns and plantations)
Massachusetts (towns)
Michigan (townships)
Minnesota (townships)
Missouri (townships)
Nebraska (townships and precincts)
New Hampshire (towns)
New Jersey (townships)
New York (towns)
North Dakota (townships)
Ohio (townships)
Pennsylvania (townships)
Rhode Island (towns)
South Dakota (townships)
Vermont (towns)
Wisconsin (towns)

④ Boxes 1 through 4

Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1

Single

This filing status applies if on December 31, 1980, you were **one** of the following:

- Not married;
- Separated from your spouse either by divorce or separate maintenance decree (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (If your spouse died in 1980 and you had not remarried, see the instructions for Box 2. If your spouse died in 1978 or 1979 and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.); **OR**
- Married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, see the instructions for **Death of Taxpayer** on page 14. If your spouse died in 1978 or 1979 and you have a dependent child, see the instructions on page 4 under **Filing Status** to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1980, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519, U.S. Tax Guide for Aliens.**

Note: *If you are in doubt about whether to file a joint return or separate returns, figure your tax both ways before deciding. If you want us to figure your tax for you (see page 11 for more details), we will do it the way that gives you the smaller tax.*

Filing Status Box 3

Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or wants to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If you file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case, both of you must file Form 1040 instead of Form 1040A.) However, see the rules for **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Community Property States

Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555,** Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet **all** of the following tests:

a. You file a separate return;
b. You paid more than half the cost to keep up your home for 1980;
c. Your spouse did not live with you at any time during 1980; and
d. For over 6 months of 1980, your home was the principal residence of your child or stepchild **whom you can claim as a dependent.**

You should check Box 4 for Head of household if your home in test **d**, above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower

than the rates for Single and Married filing a separate return.

You may use this filing status **only if** on December 31, 1980, you were unmarried (including certain married persons who live apart or are legally separated) and meet test **a. or b.** below:

a. You paid more than half the cost of keeping up a home that was the principal residence of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you, but you must be able to claim your parent as your dependent without a Multiple Support Declaration.) OR

b. You paid more than half the cost of keeping up the home you lived in, and one of the following also lived in the home all year (except for temporary absences for vacation, school, etc.)

1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: *If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild who is not your dependent enter that person's name in the space provided on line 4. Enter only one name. If any other person (such as a dependent child) qualifies you for Head of Household, no entry is needed on line 4.*

2. Your **married** child, grandchild, foster child, or stepchild whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	*Stepfather*	*Son-in-law or,*
Brother	*Mother-in-law*	*if related by blood*
Sister	*Father-in-law*	*Uncle*
Stepbrother	*Brother-in-law*	*Aunt*
Stepsister	*Sister-in-law*	*Nephew*
Stepmother	*Daughter-in-law*	*Niece*

Note: *If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

5 Lines 5a through 6 Exemptions

Line 5a Boxes For Yourself

Always take one exemption for yourself. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see over 20/200 in the better eye with glasses, or

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a.** or **b.**, you may attach a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years just include a statement referring to it.

Line 5b Boxes For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no taxable income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption for your spouse who is neither blind nor 65 or over. Take two exemptions for your spouse who is blind or 65 or over. Take three exemptions for your spouse who is blind and 65 or over.

If at the end of 1980, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1980, and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for* **Death of Taxpayer** *on page 14.*

Lines 5c and 5d Boxes

Children and Other Dependents

Each person you claim as a dependent has to meet tests **a.** through **e.** below:

a. Income

The dependent received less than $1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent** *on page 9.*)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules on page 9 for **Children of Divorced or Separated Parents,** or **Dependent Supported by Two or More Taxpayers.** If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

If you care for a foster child see **Publication 501,** Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: *However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.*

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Brother	Stepmother	Daughter-in-law
Stepchild	Sister	Stepfather	Son-in-law
Mother	Grandchild	Mother-in-law	or, if related
Father	Stepbrother	Father-in-law	by blood
Grandparent	Stepsister	Brother-in-law	Uncle Nephew
		Sister-in-law	Aunt Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

The word *child* includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of $1,000 or more, you can claim the child as a dependent if he or she can meet tests **b.**, **c.**, and **d.** above:

AND

- was enrolled as a full-time student at a school during any 5 months of 1980, or
- took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance.

The word *school* includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does **not** have custody (or who has the child for the shorter time) may take the exemption if **a.** or **b.** below applies.

a. That parent gave at least $600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave $1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: *To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if **all** of the following tests are met:

1. The tests for income, married dependent, citizenship or residence, and relationship previously discussed,

2. The taxpayer paid more than 10% of the dependent's support, and

3. The taxpayer attaches to his or her return a signed **Form 2120,** Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1980 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent. For more details, get **Publication 501,** Exemptions.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: $1.39 becomes $1 and $2.69 becomes $3.

6 Line 7
Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W–2 forms. Report all wages you received even if you don't have a W–2 form. If all your tips are not shown on your W–2 forms, add these amounts in too. (If you had any social security tax due on tips you did not report to your employer, you must file Form 1040 to pay this tax.) For a joint return, add the totals for you and your spouse.

If you lose a W–2 form, ask your employer for a new one. If your employer does not give you a W–2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W–2 form or correct it. If you can't get a W–2 form from your employer by February 15, contact an Internal Revenue Service office.

7 Line 8
Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

8 Line 9
Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion (explained below) on 9b. Then subtract 9b from 9a and show the difference on 9c.

You can exclude (subtract), on line 9b, up to $100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to $200 of dividend income. However, neither of you can use any part of the $100 exclusion not used by the other when stock is owned separately.

For example, in our filled-in form on page 5, John Brown had $200 in dividends and Mary Brown had $20 in dividends on stock they owned separately. Only $120 may be excluded. If this stock was owned jointly, then John and Mary could exclude $200 ($100 each).

Taxable dividends from the following corporations **do not** qualify for the dividends exclusion:

a. Foreign corporations, including dividends from controlled foreign corporations.
b. Exempt organizations (charitable, fraternal, etc) and exempt farmers' cooperative organizations.
c. Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
d. Real estate investment trusts (REITS).
e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Note: *Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends, but they are really interest and should be shown on line 8*

9 Lines 10a and 10b
Unemployment Compensation

Unemployment compensation (insurance) you received may be taxable under certain conditions.

You should get a statement, on Form 1099–UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981.
Enter on line 10a the amount from Form 1099–UC.

Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages and are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040A, line 7.

To see if any of the unemployment compensation you received is taxable, please complete the **worksheet below.**

Unemployment Compensation Worksheet

Check only one box:

- ☐ A. Single—enter $20,000 on line 6 below.
- ☐ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099–UC here. Enter this amount on Form 1040A, line 10a.	
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A.	
3. Subtract line 2 from line 1. Enter the result here	
4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	
5. Add lines 3 and 4. Enter result here.	
6. Enter: $20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	
7. Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 10b.	
8. Enter one-half (50%) of the amount on line 7	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as shown on page 11:

Unemployment Compensation Worksheet

Check only one box: SAMPLE

- ☐ A. Single—enter $20,000 on line 6 below.
- ☒ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099–UC here. Enter this amount on Form 1040A, line 10a.	4,000.00
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A	300.00
3. Subtract line 2 from line 1. Enter the result here	3,700.00
4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	9,180.00
5. Add lines 3 and 4. Enter result here.	12,880.00
6. Enter: $20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	25,000.00
7. Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 10b.	
8. Enter one half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

10 Line 11
Adjusted Gross Income

Add the amounts on lines 7, 8, 9c, and 10b. **If line 11 is less than $10,000,** you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 12.

If line 11 is $20,000 or less ($40,000 or less if married filing a joint return), please continue.

If line 11 is more than $20,000 (more than $40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

11 Line 12a
Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, and to newsletter funds and political committees of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN $50. If you are married filing a joint return, enter HALF the amount you gave, but NOT MORE THAN $100.

Note: *This credit cannot be larger than the amount of the tax shown on line 14a.*

Do not take this credit for the $1 or $2 amount you checked to go to the Presidential Election Campaign Fund.

12 If You Qualify, IRS Will Figure Your Tax and Your Earned Income Credit

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this if:

a. You fill in the parts of your return through line 12a that apply to you. The Instructions which start on page 6 explain how to fill in your return.
b. You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
c. You attach all your W–2 forms to your Form 1040A.
d. You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

13 Line 12b
Total Federal Income Tax Withheld

Enter the amount of Federal income tax withheld as shown on your W–2 form. If you have more than one W–2 form, add the amounts of Federal income tax withheld. If you are filing a joint return, add the amounts of Federal income tax withheld for you and your spouse.

Excess FICA and RRTA Tax Withheld

If you checked Filing Status Box 2 and had two or more employers in 1980 who together paid you more than $25,900 in wages, too much social security (FICA) tax or railroad retirement tax (RRTA) may have been withheld from your wages. If so, you can add the excess amount to your income tax withheld. If you are filing a joint return, you must figure this **separately** for you and your spouse.

Step 1. Add all FICA and/or RRTA tax withheld by employers from your wages for 1980 (but not more than $1,587.67 for each employer).* Enter the total here . . . . . $ _____

Step 2. Subtract 1,587.67

Step 3. Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 12b. If you included any excess FICA or RRTA tax on line 12b, write "excess FICA" and show the amount to the left of the line 12b entry space . . . . . $ _____

*Note: *If any one employer withheld more than $1,587.67, you should ask the employer to refund the excess to you. You cannot claim it on your return.*

If you are a railroad employee and if you are adding the excess to your income tax withholding, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

14 Line 12c
Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under $10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as $500.

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet, but not on Form 1040A, line 7—

a. Housing allowance (or rental value of a parsonage for members of the clergy).
b. Meals and lodging

Earned income does **not** include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation, or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:

1. You are **Single** (Filing Status Box 1); **OR**
2. You are **Married filing a separate return** (Filing Status Box 3); **OR**
3. Your income is **$10,000 or more.**

Note: If you got any advance earned income credit payments, you must file a tax return. Report these payments on line 14b of Form 1040A. *If you expect to answer YES to all the questions on the right for 1981 and want to get advance payments of the credit, file Form W–5 with your employer.*

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:

1. Fill in Form 1040A through line 11. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet on this page to figure your credit.
3. Fill in Form 1040A, lines 12a through 13 and 16.
4. Sign and date the return.
5. Be sure to attach the first copy or Copy B of Form(s) W–2.

If you want IRS to figure your earned income credit for you, skip instructions **2.** and **3.** above, but please provide all the other information requested.

If you want IRS to figure your tax, including the Earned Income Credit, see page 11 of the instructions and do not fill in the Earned Income Credit Worksheet at the right.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 11, and answer the following:

	Yes	No
1. Is the amount you listed on Form 1040A, line 11, less than $10,000?	☐	☐
2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on this page)?	☐	☐
3. Did you have a child **(see note 1 below)** who lived with you in the same principal residence in the United States during all of 1980?	☐	☐
4. If you checked Filing Status **Box 2** on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? **OR** If you checked Filing Status **Box 4** on Form 1040A, **and your child was married for 1980,** did you claim that child as a dependent on Form 1040A, line 5c? **OR** If you checked Filing Status **Box 4** on Form 1040A, **and your child was unmarried for 1980,** did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)?	☐	☐

Note 1: *For this purpose, the word* **child** *means:*

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead, put "No" on line 12c.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet below to figure the amount of any credit.

Earned Income Credit Worksheet
(Keep for your tax records)

1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?")		$
2. Amount from Form 1040A, line 11.		
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.		
4. If line 2 is **over $6,000:**		
a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here.	$_____	
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	$_____	
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c		$

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?")		$9,000.00
2. Amount from Form 1040A, line 11.		$9,180.00
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.		SAMPLE
4. If line 2 is **over $6,000:**		
a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here.	$128.00	
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	$103.00	
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c.		$103.00

15 Line 14a
Income Tax

To find your tax, use the appropriate Tax Table.

If you checked Form 1040A:

Filing Status Box 1, use Tax Table A (Single) on pages 15–16.
Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 17–21.
Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 22–23.
Filing Status Box 4, use Tax Table D (Head of Household) on pages 24–26.

Instructions for using the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 14a.

The tax shown in the tax tables has been figured so that it already **includes your zero bracket amount and your deduction for exemptions.**

Note: *If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).*

16 Line 14b
Advance Earned Income Credit (EIC) Payments

Enter the total of the Advance Earned Income Credit (EIC) Payments as shown on your W–2 form(s).

17 Line 16
Your Refund

If line 13 is larger than line 15, subtract line 15 from line 13 and show the difference on line 16. This is the amount that will be refunded to you.

If line 16 is less than $1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

Note: *If you move after filing your return and you are expecting a refund, you should notify the post office that services your old address. Also, notify the Internal Revenue Service Center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.*

18 Line 17
Balance Due IRS

If line 15 is larger than line 13, subtract line 13 from line 15 and show the difference on line 17. This is the balance you still owe. If line 17 is less than $1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Write your social security number, tax form number, and tax year on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

19 Completing Your Return

Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to attach the first copy or Copy B of Forms W–2 to your return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's space under your signature should remain blank. If someone prepares your return and **does not charge you,** that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box in the preparer's section of Form 1040A.

A partner who prepares your income tax return as a member of a partnership should not check the "self-employed" box. However, partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. **Publication 1045,** Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations that govern their work.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980? If so, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a joint return if your spouse died in 1981 before filing a return for 1980. A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A.

Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If a refund is due, **Form 1310,** Statement of Person Claiming Refund Due a Deceased Taxpayer, must be filed with the return unless the person claiming the refund is a surviving spouse filing a joint return with the decedent.

For more details, get **Publication 559,** Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552,** Recordkeeping Requirements and a List of Tax Publications.

Penalties and Interest

Late Filing of Return

The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a letter clearly explaining why you are filing late.

Late Payment of Tax

The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month, or part of a month, it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days from the date of the bill. This penalty is in addition to the interest charge that applies on late payments.

Interest

Interest will be charged on taxes not paid by their due date.

Income Tax Withholding for 1981

If the amount due IRS on line 17 or the refund IRS owes you on line 16 is large, you should see your payroll office. Ask about filling out a new Form W–4 to change the amount of tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. (See **Declaration of Estimated Tax,** below.)

Or, if you got a large refund, get a copy of Form W–4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W–4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505,** Tax Withholding and Estimated Tax.

If you expect your income in 1981 to be less than $10,000, you may be eligible for advance payment of your earned income credit during 1981. See your payroll office for further information on filing Form W–5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1981 tax return will show a tax refund, OR a tax balance due IRS of less than $100. However, if you file a declaration for 1981, you **must** use Form 1040 to claim the payments you made. Please see **Form 1040–ES** for more details.

Penalty for Not Paying Enough Tax During the Year

If line 17 is $100 or more and more than 20 percent of line 15, file **Form 1040** and attach **Form 2210,** Underpayment of Estimated Tax by Individuals. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Amended Return

If you file your income tax return and later become aware of any other income, deductions, or credits you should have reported, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

1980 Tax Table A

Single (Filing Status Box 1)

(For single persons with income of $20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *If you can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends, etc.) of $1,000 or more* **AND** *your earned income is less than $2,300, you must use Form 1040.*

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
If $3,300 or less your tax is 0				
3,300	3,350	4	0	0
3,350	3,400	11	0	0
3,400	3,450	18	0	0
3,450	3,500	25	0	0
3,500	3,550	32	0	0
3,550	3,600	39	0	0
3,600	3,650	46	0	0
3,650	3,700	53	0	0
3,700	3,750	60	0	0
3,750	3,800	67	0	0
3,800	3,850	74	0	0
3,850	3,900	81	0	0
3,900	3,950	88	0	0
3,950	4,000	95	0	0
4,000	4,050	102	0	0
4,050	4,100	109	0	0
4,100	4,150	116	0	0
4,150	4,200	123	0	0
4,200	4,250	130	0	0
4,250	4,300	137	0	0
4,300	4,350	144	4	0
4,350	4,400	151	11	0
4,400	4,450	158	18	0
4,450	4,500	166	25	0
4,500	4,550	174	32	0
4,550	4,600	182	39	0
4,600	4,650	190	46	0
4,650	4,700	198	53	0
4,700	4,750	206	60	0
4,750	4,800	214	67	0
4,800	4,850	222	74	0
4,850	4,900	230	81	0
4,900	4,950	238	88	0
4,950	5,000	246	95	0
5,000	5,050	254	102	0
5,050	5,100	262	109	0
5,100	5,150	270	116	0
5,150	5,200	278	123	0
5,200	5,250	286	130	0
5,250	5,300	294	137	0
5,300	5,350	302	144	4
5,350	5,400	310	151	11
5,400	5,450	319	158	18
5,450	5,500	328	166	25
5,500	5,550	337	174	32
5,550	5,600	346	182	39
5,600	5,650	355	190	46
5,650	5,700	364	198	53
5,700	5,750	373	206	60
5,750	5,800	382	214	67
5,800	5,850	391	222	74
5,850	5,900	400	230	81

Continued next column

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
5,900	5,950	409	238	88
5,950	6,000	418	246	95
6,000	6,050	427	254	102
6,050	6,100	436	262	109
6,100	6,150	445	270	116
6,150	6,200	454	278	123
6,200	6,250	463	286	130
6,250	6,300	472	294	137
6,300	6,350	481	302	144
6,350	6,400	490	310	151
6,400	6,450	499	319	158
6,450	6,500	508	328	166
6,500	6,550	517	337	174
6,550	6,600	526	346	182
6,600	6,650	535	355	190
6,650	6,700	544	364	198
6,700	6,750	553	373	206
6,750	6,800	562	382	214
6,800	6,850	571	391	222
6,850	6,900	580	400	230
6,900	6,950	589	409	238
6,950	7,000	598	418	246
7,000	7,050	607	427	254
7,050	7,100	616	436	262
7,100	7,150	625	445	270
7,150	7,200	634	454	278
7,200	7,250	643	463	286
7,250	7,300	652	472	294
7,300	7,350	661	481	302
7,350	7,400	670	490	310
7,400	7,450	679	499	319
7,450	7,500	688	508	328
7,500	7,550	697	517	337
7,550	7,600	706	526	346
7,600	7,650	715	535	355
7,650	7,700	725	544	364
7,700	7,750	735	553	373
7,750	7,800	744	562	382
7,800	7,850	754	571	391
7,850	7,900	763	580	400
7,900	7,950	773	589	409
7,950	8,000	782	598	418
8,000	8,050	792	607	427
8,050	8,100	801	616	436
8,100	8,150	811	625	445
8,150	8,200	820	634	454
8,200	8,250	830	643	463
8,250	8,300	839	652	472
8,300	8,350	849	661	481
8,350	8,400	858	670	490
8,400	8,450	868	679	499
8,450	8,500	877	688	508

Continued next column

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
8,500	8,550	887	697	517
8,550	8,600	896	706	526
8,600	8,650	906	716	535
8,650	8,700	915	725	544
8,700	8,750	925	735	553
8,750	8,800	934	744	562
8,800	8,850	944	754	571
8,850	8,900	953	763	580
8,900	8,950	963	773	589
8,950	9,000	972	782	598
9,000	9,050	982	792	607
9,050	9,100	991	801	616
9,100	9,150	1,001	811	625
9,150	9,200	1,010	820	634
9,200	9,250	1,020	830	643
9,250	9,300	1,029	839	652
9,300	9,350	1,039	849	661
9,350	9,400	1,048	858	670
9,400	9,450	1,058	868	679
9,450	9,500	1,067	877	688
9,500	9,550	1,077	887	697
9,550	9,600	1,088	896	706
9,600	9,650	1,098	906	716
9,650	9,700	1,109	915	725
9,700	9,750	1,119	925	735
9,750	9,800	1,130	934	744
9,800	9,850	1,140	944	754
9,850	9,900	1,151	953	763
9,900	9,950	1,161	963	773
9,950	10,000	1,172	972	782
10,000	10,050	1,182	982	792
10,050	10,100	1,193	991	801
10,100	10,150	1,203	1,001	811
10,150	10,200	1,214	1,010	820
10,200	10,250	1,224	1,020	830
10,250	10,300	1,235	1,029	839
10,300	10,350	1,245	1,039	849
10,350	10,400	1,256	1,048	858
10,400	10,450	1,266	1,058	868
10,450	10,500	1,277	1,[illegible]	877
10,500	10,550	1,287	1,077	887
10,550	10,600	1,298	1,088	896
10,600	10,650	1,308	1,098	906
10,650	10,700	1,319	1,109	915
10,700	10,750	1,329	1,119	925
10,750	10,800	1,340	1,130	934
10,800	10,850	1,350	1,140	944
10,850	10,900	1,361	1,151	953
10,900	10,950	1,371	1,161	963
10,950	11,000	1,382	1,172	972
11,000	11,050	1,392	1,182	982
11,050	11,100	1,403	1,193	991

Continued on next page

1980 Tax Table A/Single (Filing Status Box 1)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
11,100	11,150	1,413	1,203	1,001
11,150	11,200	1,424	1,214	1,010
11,200	11,250	1,434	1,224	1,020
11,250	11,300	1,445	1,235	1,029
11,300	11,350	1,455	1,245	1,039
11,350	11,400	1,466	1,256	1,048
11,400	11,450	1,476	1,266	1,058
11,450	11,500	1,487	1,277	1,067
11,500	11,550	1,497	1,287	1,077
11,550	11,600	1,508	1,298	1,088
11,600	11,650	1,518	1,308	1,098
11,650	11,700	1,529	1,319	1,109
11,700	11,750	1,539	1,329	1,119
11,750	11,800	1,550	1,340	1,130
11,800	11,850	1,561	1,350	1,140
11,850	11,900	1,573	1,361	1,151
11,900	11,950	1,585	1,371	1,161
11,950	12,000	1,597	1,382	1,172
12,000	12,050	1,609	1,392	1,182
12,050	12,100	1,621	1,403	1,193
12,100	12,150	1,633	1,413	1,203
12,150	12,200	1,645	1,424	1,214
12,200	12,250	1,657	1,434	1,224
12,250	12,300	1,669	1,445	1,235
12,300	12,350	1,681	1,455	1,245
12,350	12,400	1,693	1,466	1,256
12,400	12,450	1,705	1,476	1,266
12,450	12,500	1,717	1,487	1,277
12,500	12,550	1,729	1,497	1,287
12,550	12,600	1,741	1,508	1,298
12,600	12,650	1,753	1,518	1,308
12,650	12,700	1,765	1,529	1,319
12,700	12,750	1,777	1,539	1,329
12,750	12,800	1,789	1,550	1,340
12,800	12,850	1,801	1,561	1,350
12,850	12,900	1,813	1,573	1,361
12,900	12,950	1,825	1,585	1,371
12,950	13,000	1,837	1,597	1,382
13,000	13,050	1,849	1,609	1,392
13,050	13,100	1,861	1,621	1,403
13,100	13,150	1,873	1,633	1,413
13,150	13,200	1,885	1,645	1,424
13,200	13,250	1,897	1,657	1,434
13,250	13,300	1,909	1,669	1,445
13,300	13,350	1,921	1,681	1,455
13,350	13,400	1,933	1,693	1,466
13,400	13,450	1,945	1,705	1,476
13,450	13,500	1,957	1,717	1,487
13,500	13,550	1,969	1,729	1,497
13,550	13,600	1,981	1,741	1,508
13,600	13,650	1,993	1,753	1,518
13,650	13,700	2,005	1,765	1,529
13,700	13,750	2,017	1,777	1,539
13,750	13,800	2,029	1,789	1,550
13,800	13,850	2,041	1,801	1,561
13,850	13,900	2,053	1,813	1,573
13,900	13,950	2,066	1,825	1,585
13,950	14,000	2,079	1,837	1,597
14,000	14,050	2,092	1,849	1,609
14,050	14,100	2,105	1,861	1,621

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
14,100	14,150	2,118	1,873	1,633
14,150	14,200	2,131	1,885	1,645
14,200	14,250	2,144	1,897	1,657
14,250	14,300	2,157	1,909	1,669
14,300	14,350	2,170	1,921	1,681
14,350	14,400	2,183	1,933	1,693
14,400	14,450	2,196	1,945	1,705
14,450	14,500	2,209	1,957	1,717
14,500	14,550	2,222	1,969	1,729
14,550	14,600	2,235	1,981	1,741
14,600	14,650	2,248	1,993	1,753
14,650	14,700	2,261	2,005	1,765
14,700	14,750	2,274	2,017	1,777
14,750	14,800	2,287	2,029	1,789
14,800	14,850	2,300	2,041	1,801
14,850	14,900	2,313	2,053	1,813
14,900	14,950	2,326	2,066	1,825
14,950	15,000	2,339	2,079	1,837
15,000	15,050	2,352	2,092	1,849
15,050	15,100	2,365	2,105	1,861
15,100	15,150	2,378	2,118	1,873
15,150	15,200	2,391	2,131	1,885
15,200	15,250	2,404	2,144	1,897
15,250	15,300	2,417	2,157	1,909
15,300	15,350	2,430	2,170	1,921
15,350	15,400	2,443	2,183	1,933
15,400	15,450	2,456	2,196	1,945
15,450	15,500	2,469	2,209	1,957
15,500	15,550	2,482	2,222	1,969
15,550	15,600	2,495	2,235	1,981
15,600	15,650	2,508	2,248	1,993
15,650	15,700	2,521	2,261	2,005
15,700	15,750	2,534	2,274	2,017
15,750	15,800	2,547	2,287	2,029
15,800	15,850	2,560	2,300	2,041
15,850	15,900	2,573	2,313	2,053
15,900	15,950	2,586	2,326	2,066
15,950	16,000	2,599	2,339	2,079
16,000	16,050	2,613	2,352	2,092
16,050	16,100	2,628	2,365	2,105
16,100	16,150	2,643	2,378	2,118
16,150	16,200	2,658	2,391	2,131
16,200	16,250	2,673	2,404	2,144
16,250	16,300	2,688	2,417	2,157
16,300	16,350	2,703	2,430	2,170
16,350	16,400	2,718	2,443	2,183
16,400	16,450	2,733	2,456	2,196
16,450	16,500	2,748	2,469	2,209
16,500	16,550	2,763	2,482	2,222
16,550	16,600	2,778	2,495	2,235
16,600	16,650	2,793	2,508	2,248
16,650	16,700	2,808	2,521	2,261
16,700	16,750	2,823	2,534	2,274
16,750	16,800	2,838	2,547	2,287
16,800	16,850	2,853	2,560	2,300
16,850	16,900	2,868	2,573	2,313
16,900	16,950	2,883	2,586	2,326
16,950	17,000	2,898	2,599	2,339
17,000	17,050	2,913	2,613	2,352
17,050	17,100	2,928	2,628	2,365

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
17,100	17,150	2,943	2,643	2,378
17,150	17,200	2,958	2,658	2,391
17,200	17,250	2,973	2,673	2,404
17,250	17,300	2,988	2,688	2,417
17,300	17,350	3,003	2,703	2,430
17,350	17,400	3,018	2,718	2,443
17,400	17,450	3,033	2,733	2,456
17,450	17,500	3,048	2,748	2,469
17,500	17,550	3,063	2,763	2,482
17,550	17,600	3,078	2,778	2,495
17,600	17,650	3,093	2,793	2,508
17,650	17,700	3,108	2,808	2,521
17,700	17,750	3,123	2,823	2,534
17,750	17,800	3,138	2,838	2,547
17,800	17,850	3,153	2,853	2,560
17,850	17,900	3,168	2,868	2,573
17,900	17,950	3,183	2,883	2,586
17,950	18,000	3,198	2,898	2,599
18,000	18,050	3,213	2,913	2,613
18,050	18,100	3,228	2,928	2,628
18,100	18,150	3,243	2,943	2,643
18,150	18,200	3,258	2,958	2,658
18,200	18,250	3,273	2,973	2,673
18,250	18,300	3,288	2,988	2,688
18,300	18,350	3,303	3,003	2,703
18,350	18,400	3,318	3,018	2,718
18,400	18,450	3,333	3,033	2,733
18,450	18,500	3,348	3,048	2,748
18,500	18,550	3,363	3,063	2,763
18,550	18,600	3,378	3,078	2,778
18,600	18,650	3,393	3,093	2,793
18,650	18,700	3,408	3,108	2,808
18,700	18,750	3,423	3,123	2,823
18,750	18,800	3,438	3,138	2,838
18,800	18,850	3,453	3,153	2,853
18,850	18,900	3,468	3,168	2,868
18,900	18,950	3,483	3,183	2,883
18,950	19,000	3,498	3,198	2,898
19,000	19,050	3,513	3,213	2,913
19,050	19,100	3,528	3,228	2,928
19,100	19,150	3,543	3,243	2,943
19,150	19,200	3,558	3,258	2,958
19,200	19,250	3,574	3,273	2,973
19,250	19,300	3,591	3,288	2,988
19,300	19,350	3,608	3,303	3,003
19,350	19,400	3,625	3,318	3,018
19,400	19,450	3,642	3,333	3,033
19,450	19,500	3,659	3,348	3,048
19,500	19,550	3,676	3,363	3,063
19,550	19,600	3,693	3,378	3,078
19,600	19,650	3,710	3,393	3,093
19,650	19,700	3,727	3,408	3,108
19,700	19,750	3,744	3,423	3,123
19,750	19,800	3,761	3,438	3,138
19,800	19,850	3,778	3,453	3,153
19,850	19,900	3,795	3,468	3,168
19,900	19,950	3,812	3,483	3,183
19,950	20,000	3,829	3,498	3,198

1980 Tax Table B

Married Filing Joint Return (Filing Status Box 2)

(For married persons filing joint returns with income of $40,000 or less on Form 1040A, line 11, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $3,400 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
If $5,400 or less your tax is 0									
5,400	5,450	4	0	0	0	0	0	0	0
5,450	5,500	11	0	0	0	0	0	0	0
5,500	5,550	18	0	0	0	0	0	0	0
5,550	5,600	25	0	0	0	0	0	0	0
5,600	5,650	32	0	0	0	0	0	0	0
5,650	5,700	39	0	0	0	0	0	0	0
5,700	5,750	46	0	0	0	0	0	0	0
5,750	5,800	53	0	0	0	0	0	0	0
5,800	5,850	60	0	0	0	0	0	0	0
5,850	5,900	67	0	0	0	0	0	0	0
5,900	5,950	74	0	0	0	0	0	0	0
5,950	6,000	81	0	0	0	0	0	0	0
6,000	6,050	88	0	0	0	0	0	0	0
6,050	6,100	95	0	0	0	0	0	0	0
6,100	6,150	102	0	0	0	0	0	0	0
6,150	6,200	109	0	0	0	0	0	0	0
6,200	6,250	116	0	0	0	0	0	0	0
6,250	6,300	123	0	0	0	0	0	0	0
6,300	6,350	130	0	0	0	0	0	0	0
6,350	6,400	137	0	0	0	0	0	0	0
6,400	6,450	144	4	0	0	0	0	0	0
6,450	6,500	151	11	0	0	0	0	0	0
6,500	6,550	158	18	0	0	0	0	0	0
6,550	6,600	165	25	0	0	0	0	0	0
6,600	6,650	172	32	0	0	0	0	0	0
6,650	6,700	179	39	0	0	0	0	0	0
6,700	6,750	186	46	0	0	0	0	0	0
6,750	6,800	193	53	0	0	0	0	0	0
6,800	6,850	200	60	0	0	0	0	0	0
6,850	6,900	207	67	0	0	0	0	0	0
6,900	6,950	214	74	0	0	0	0	0	0
6,950	7,000	221	81	0	0	0	0	0	0
7,000	7,050	228	88	0	0	0	0	0	0
7,050	7,100	235	95	0	0	0	0	0	0
7,100	7,150	242	102	0	0	0	0	0	0
7,150	7,200	249	109	0	0	0	0	0	0
7,200	7,250	256	116	0	0	0	0	0	0
7,250	7,300	263	123	0	0	0	0	0	0
7,300	7,350	270	130	0	0	0	0	0	0
7,350	7,400	277	137	0	0	0	0	0	0
7,400	7,450	284	144	4	0	0	0	0	0
7,450	7,500	291	151	11	0	0	0	0	0
7,500	7,550	298	158	18	0	0	0	0	0
7,550	7,600	306	165	25	0	0	0	0	0
7,600	7,650	314	172	32	0	0	0	0	0
7,650	7,700	322	179	39	0	0	0	0	0
7,700	7,750	330	186	46	0	0	0	0	0
7,750	7,800	338	193	53	0	0	0	0	0
7,800	7,850	346	200	60	0	0	0	0	0
7,850	7,900	354	207	67	0	0	0	0	0
7,900	7,950	362	214	74	0	0	0	0	0
7,950	8,000	370	221	81	0	0	0	0	0
8,000	8,050	378	228	88	0	0	0	0	0
8,050	8,100	386	235	95	0	0	0	0	0
8,100	8,150	394	242	102	0	0	0	0	0
8,150	8,200	402	249	109	0	0	0	0	0

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
8,200	8,250	410	256	116	0	0	0	0	0
8,250	8,300	418	263	123	0	0	0	0	0
8,300	8,350	426	270	130	0	0	0	0	0
8,350	8,400	434	277	137	0	0	0	0	0
8,400	8,450	442	284	144	4	0	0	0	0
8,450	8,500	450	291	151	11	0	0	0	0
8,500	8,550	458	298	158	18	0	0	0	0
8,550	8,600	466	306	165	25	0	0	0	0
8,600	8,650	474	314	172	32	0	0	0	0
8,650	8,700	482	322	179	39	0	0	0	0
8,700	8,750	490	330	186	46	0	0	0	0
8,750	8,800	498	338	193	53	0	0	0	0
8,800	8,850	506	346	200	60	0	0	0	0
8,850	8,900	514	354	207	67	0	0	0	0
8,900	8,950	522	362	214	74	0	0	0	0
8,950	9,000	530	370	221	81	0	0	0	0
9,000	9,050	538	378	228	88	0	0	0	0
9,050	9,100	546	386	235	95	0	0	0	0
9,100	9,150	554	394	242	102	0	0	0	0
9,150	9,200	562	402	249	109	0	0	0	0
9,200	9,250	570	410	256	116	0	0	0	0
9,250	9,300	578	418	263	123	0	0	0	0
9,300	9,350	586	426	270	130	0	0	0	0
9,350	9,400	594	434	277	137	0	0	0	0
9,400	9,450	602	442	284	144	4	0	0	0
9,450	9,500	610	450	291	151	11	0	0	0
9,500	9,550	618	458	298	158	18	0	0	0
9,550	9,600	626	466	306	165	25	0	0	0
9,600	9,650	635	474	314	172	32	0	0	0
9,650	9,700	644	482	322	179	39	0	0	0
9,700	9,750	653	490	330	186	46	0	0	0
9,750	9,800	662	498	338	193	53	0	0	0
9,800	9,850	671	506	346	200	60	0	0	0
9,850	9,900	680	514	354	207	67	0	0	0
9,900	9,950	689	522	362	214	74	0	0	0
9,950	10,000	698	530	370	221	81	0	0	0
10,000	10,050	707	538	378	228	88	0	0	0
10,050	10,100	716	546	386	235	95	0	0	0
10,100	10,150	725	554	394	242	102	0	0	0
10,150	10,200	734	562	402	249	109	0	0	0
10,200	10,250	743	570	410	256	116	0	0	0
10,250	10,300	752	578	418	263	123	0	0	0
10,300	10,350	761	586	426	270	130	0	0	0
10,350	10,400	770	594	434	277	137	0	0	0
10,400	10,450	779	602	442	284	144	4	0	0
10,450	10,500	788	610	450	291	151	11	0	0
10,500	10,550	797	618	458	298	158	18	0	0
10,550	10,600	806	626	466	306	165	25	0	0
10,600	10,650	815	635	474	314	172	32	0	0
10,650	10,700	824	644	482	322	179	39	0	0
10,700	10,750	833	653	490	330	186	46	0	0
10,750	10,800	842	662	498	338	193	53	0	0
10,800	10,850	851	671	506	346	200	60	0	0
10,850	10,900	860	680	514	354	207	67	0	0
10,900	10,950	869	689	522	362	214	74	0	0
10,950	11,000	878	698	530	370	221	81	0	0
11,000	11,050	887	707	538	378	228	88	0	0
11,050	11,100	896	716	546	386	235	95	0	0
11,100	11,150	905	725	554	394	242	102	0	0
11,150	11,200	914	734	562	402	249	109	0	0

Continued on next page

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
11,200	11,250	923	743	570	410	256	116	0	0
11,250	11,300	932	752	578	418	263	123	0	0
11,300	11,350	941	761	586	426	270	130	0	0
11,350	11,400	950	770	594	434	277	137	0	0
11,400	11,450	959	779	602	442	284	144	4	0
11,450	11,500	968	788	610	450	291	151	11	0
11,500	11,550	977	797	618	458	298	158	18	0
11,550	11,600	986	806	626	466	306	165	25	0
11,600	11,650	995	815	635	474	314	172	32	0
11,650	11,700	1,004	824	644	482	322	179	39	0
11,700	11,750	1,013	833	653	490	330	186	46	0
11,750	11,800	1,022	842	662	498	338	193	53	0
11,800	11,850	1,031	851	671	506	346	200	60	0
11,850	11,900	1,040	860	680	514	354	207	67	0
11,900	11,950	1,049	869	689	522	362	214	74	0
11,950	12,000	1,058	878	698	530	370	221	81	0
12,000	12,050	1,067	887	707	538	378	228	88	0
12,050	12,100	1,076	896	716	546	386	235	95	0
12,100	12,150	1,085	905	725	554	394	242	102	0
12,150	12,200	1,094	914	734	562	402	249	109	0
12,200	12,250	1,103	923	743	570	410	256	116	0
12,250	12,300	1,112	932	752	578	418	263	123	0
12,300	12,350	1,121	941	761	586	426	270	130	0
12,350	12,400	1,130	950	770	594	434	277	137	0
12,400	12,450	1,139	959	779	602	442	284	144	4
12,450	12,500	1,148	968	788	610	450	291	151	11
12,500	12,550	1,157	977	797	618	458	298	158	18
12,550	12,600	1,166	986	806	626	466	306	165	25
12,600	12,650	1,175	995	815	635	474	314	172	32
12,650	12,700	1,184	1,004	824	644	482	322	179	39
12,700	12,750	1,193	1,013	833	653	490	330	186	46
12,750	12,800	1,202	1,022	842	662	498	338	193	53
12,800	12,850	1,211	1,031	851	671	506	346	200	60
12,850	12,900	1,220	1,040	860	680	514	354	207	67
12,900	12,950	1,229	1,049	869	689	522	362	214	74
12,950	13,000	1,238	1,058	878	698	530	370	221	81
13,000	13,050	1,247	1,067	887	707	538	378	228	88
13,050	13,100	1,256	1,076	896	716	546	386	235	95
13,100	13,150	1,265	1,085	905	725	554	394	242	102
13,150	13,200	1,274	1,094	914	734	562	402	249	109
13,200	13,250	1,283	1,103	923	743	570	410	256	116
13,250	13,300	1,292	1,112	932	752	578	418	263	123
13,300	13,350	1,301	1,121	941	761	586	426	270	130
13,350	13,400	1,310	1,130	950	770	594	434	277	137
13,400	13,450	1,319	1,139	959	779	602	442	284	144
13,450	13,500	1,328	1,148	968	788	610	450	291	151
13,500	13,550	1,337	1,157	977	797	618	458	298	158
13,550	13,600	1,346	1,166	986	806	626	466	306	165
13,600	13,650	1,355	1,175	995	815	635	474	314	172
13,650	13,700	1,364	1,184	1,004	824	644	482	322	179
13,700	13,750	1,373	1,193	1,013	833	653	490	330	186
13,750	13,800	1,382	1,202	1,022	842	662	498	338	193
13,800	13,850	1,391	1,211	1,031	851	671	506	346	200
13,850	13,900	1,400	1,220	1,040	860	680	514	354	207
13,900	13,950	1,409	1,229	1,049	869	689	522	362	214
13,950	14,000	1,420	1,238	1,058	878	698	530	370	221
14,000	14,050	1,430	1,247	1,067	887	707	538	378	228
14,050	14,100	1,441	1,256	1,076	896	716	546	386	235
14,100	14,150	1,451	1,265	1,085	905	725	554	394	242
14,150	14,200	1,462	1,274	1,094	914	734	562	402	249
14,200	14,250	1,472	1,283	1,103	923	743	570	410	256
14,250	14,300	1,483	1,292	1,112	932	752	578	418	263
14,300	14,350	1,493	1,301	1,121	941	761	586	426	270
14,350	14,400	1,504	1,310	1,130	950	770	594	434	277
14,400	14,450	1,514	1,319	1,139	959	779	602	442	284
14,450	14,500	1,525	1,328	1,148	968	788	610	450	291
14,500	14,550	1,535	1,337	1,157	977	797	618	458	298
14,550	14,600	1,546	1,346	1,166	986	806	626	466	306
14,600	14,650	1,556	1,355	1,175	995	815	635	474	314
14,650	14,700	1,567	1,364	1,184	1,004	824	644	482	322
14,700	14,750	1,577	1,373	1,193	1,013	833	653	490	330
14,750	14,800	1,588	1,382	1,202	1,022	842	662	498	338

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
14,800	14,850	1,598	1,391	1,211	1,031	851	671	506	346
14,850	14,900	1,609	1,400	1,220	1,040	860	680	514	354
14,900	14,950	1,619	1,409	1,229	1,049	869	689	522	362
14,950	15,000	1,630	1,420	1,238	1,058	878	698	530	370
15,000	15,050	1,640	1,430	1,247	1,067	887	707	538	378
15,050	15,100	1,651	1,441	1,256	1,076	896	716	546	386
15,100	15,150	1,661	1,451	1,265	1,085	905	725	554	394
15,150	15,200	1,672	1,462	1,274	1,094	914	734	562	402
15,200	15,250	1,682	1,472	1,283	1,103	923	743	570	410
15,250	15,300	1,693	1,483	1,292	1,112	932	752	578	418
15,300	15,350	1,703	1,493	1,301	1,121	941	761	586	426
15,350	15,400	1,714	1,504	1,310	1,130	950	770	594	434
15,400	15,450	1,724	1,514	1,319	1,139	959	779	602	442
15,450	15,500	1,735	1,525	1,328	1,148	968	788	610	450
15,500	15,550	1,745	1,535	1,337	1,157	977	797	618	458
15,550	15,600	1,756	1,546	1,346	1,166	986	806	626	466
15,600	15,650	1,766	1,556	1,355	1,175	995	815	635	474
15,650	15,700	1,777	1,567	1,364	1,184	1,004	824	644	482
15,700	15,750	1,787	1,577	1,373	1,193	1,013	833	653	490
15,750	15,800	1,798	1,588	1,382	1,202	1,022	842	662	498
15,800	15,850	1,808	1,598	1,391	1,211	1,031	851	671	506
15,850	15,900	1,819	1,609	1,400	1,220	1,040	860	680	514
15,900	15,950	1,829	1,619	1,409	1,229	1,049	869	689	522
15,950	16,000	1,840	1,630	1,420	1,238	1,058	878	698	530
16,000	16,050	1,850	1,640	1,430	1,247	1,067	887	707	538
16,050	16,100	1,861	1,651	1,441	1,256	1,076	896	716	546
16,100	16,150	1,871	1,661	1,451	1,265	1,085	905	725	554
16,150	16,200	1,882	1,672	1,462	1,274	1,094	914	734	562
16,200	16,250	1,892	1,682	1,472	1,283	1,103	923	743	570
16,250	16,300	1,903	1,693	1,483	1,292	1,112	932	752	578
16,300	16,350	1,913	1,703	1,493	1,301	1,121	941	761	586
16,350	16,400	1,924	1,714	1,504	1,310	1,130	950	770	594
16,400	16,450	1,934	1,724	1,514	1,319	1,139	959	779	602
16,450	16,500	1,945	1,735	1,525	1,328	1,148	968	788	610
16,500	16,550	1,955	1,745	1,535	1,337	1,157	977	797	618
16,550	16,600	1,966	1,756	1,546	1,346	1,166	986	806	626
16,600	16,650	1,976	1,766	1,556	1,355	1,175	995	815	635
16,650	16,700	1,987	1,777	1,567	1,364	1,184	1,004	824	644
16,700	16,750	1,997	1,787	1,577	1,373	1,193	1,013	833	653
16,750	16,800	2,008	1,798	1,588	1,382	1,202	1,022	842	662
16,800	16,850	2,018	1,808	1,598	1,391	1,211	1,031	851	671
16,850	16,900	2,029	1,819	1,609	1,400	1,220	1,040	860	680
16,900	16,950	2,039	1,829	1,619	1,409	1,229	1,049	869	689
16,950	17,000	2,050	1,840	1,630	1,420	1,238	1,058	878	698
17,000	17,050	2,060	1,850	1,640	1,430	1,247	1,067	887	707
17,050	17,100	2,071	1,861	1,651	1,441	1,256	1,076	896	716
17,100	17,150	2,081	1,871	1,661	1,451	1,265	1,085	905	725
17,150	17,200	2,092	1,882	1,672	1,462	1,274	1,094	914	734
17,200	17,250	2,102	1,892	1,682	1,472	1,283	1,103	923	743
17,250	17,300	2,113	1,903	1,693	1,483	1,292	1,112	932	752
17,300	17,350	2,123	1,913	1,703	1,493	1,301	1,121	941	761
17,350	17,400	2,134	1,924	1,714	1,504	1,310	1,130	950	770
17,400	17,450	2,144	1,934	1,724	1,514	1,319	1,139	959	779
17,450	17,500	2,155	1,945	1,735	1,525	1,328	1,148	968	788
17,500	17,550	2,165	1,955	1,745	1,535	1,337	1,157	977	797
17,550	17,600	2,176	1,966	1,756	1,546	1,346	1,166	986	806
17,600	17,650	2,186	1,976	1,766	1,556	1,355	1,175	995	815
17,650	17,700	2,197	1,987	1,777	1,567	1,364	1,184	1,004	824
17,700	17,750	2,207	1,997	1,787	1,577	1,373	1,193	1,013	833
17,750	17,800	2,218	2,008	1,798	1,588	1,382	1,202	1,022	842
17,800	17,850	2,228	2,018	1,808	1,598	1,391	1,211	1,031	851
17,850	17,900	2,239	2,029	1,819	1,609	1,400	1,220	1,040	860
17,900	17,950	2,249	2,039	1,829	1,619	1,409	1,229	1,049	869
17,950	18,000	2,260	2,050	1,840	1,630	1,420	1,238	1,058	878
18,000	18,050	2,271	2,060	1,850	1,640	1,430	1,247	1,067	887
18,050	18,100	2,283	2,071	1,861	1,651	1,441	1,256	1,076	896
18,100	18,150	2,295	2,081	1,871	1,661	1,451	1,265	1,085	905
18,150	18,200	2,307	2,092	1,882	1,672	1,462	1,274	1,094	914
18,200	18,250	2,319	2,102	1,892	1,682	1,472	1,283	1,103	923
18,250	18,300	2,331	2,113	1,903	1,693	1,483	1,292	1,112	932
18,300	18,350	2,343	2,123	1,913	1,703	1,493	1,301	1,121	941
18,350	18,400	2,355	2,134	1,924	1,714	1,504	1,310	1,130	950

Continued on next page

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
18,400	18,450	2,367	2,144	1,934	1,724	1,514	1,319	1,139	959
18,450	18,500	2,379	2,155	1,945	1,735	1,525	1,328	1,148	968
18,500	18,550	2,391	2,165	1,955	1,745	1,535	1,337	1,157	977
18,550	18,600	2,403	2,176	1,966	1,756	1,546	1,346	1,166	986
18,600	18,650	2,415	2,186	1,976	1,766	1,556	1,355	1,175	995
18,650	18,700	2,427	2,197	1,987	1,777	1,567	1,364	1,184	1,004
18,700	18,750	2,439	2,207	1,997	1,787	1,577	1,373	1,193	1,013
18,750	18,800	2,451	2,218	2,008	1,798	1,588	1,382	1,202	1,022
18,800	18,850	2,463	2,228	2,018	1,808	1,598	1,391	1,211	1,031
18,850	18,900	2,475	2,239	2,029	1,819	1,609	1,400	1,220	1,040
18,900	18,950	2,487	2,249	2,039	1,829	1,619	1,409	1,229	1,049
18,950	19,000	2,499	2,260	2,050	1,840	1,630	1,420	1,238	1,058
19,000	19,050	2,511	2,271	2,060	1,850	1,640	1,430	1,247	1,067
19,050	19,100	2,523	2,283	2,071	1,861	1,651	1,441	1,256	1,076
19,100	19,150	2,535	2,295	2,081	1,871	1,661	1,451	1,265	1,085
19,150	19,200	2,547	2,307	2,092	1,882	1,672	1,462	1,274	1,094
19,200	19,250	2,559	2,319	2,102	1,892	1,682	1,472	1,283	1,103
19,250	19,300	2,571	2,331	2,113	1,903	1,693	1,483	1,292	1,112
19,300	19,350	2,583	2,343	2,123	1,913	1,703	1,493	1,301	1,121
19,350	19,400	2,595	2,355	2,134	1,924	1,714	1,504	1,310	1,130
19,400	19,450	2,607	2,367	2,144	1,934	1,724	1,514	1,319	1,139
19,450	19,500	2,619	2,379	2,155	1,945	1,735	1,525	1,328	1,148
19,500	19,550	2,631	2,391	2,165	1,955	1,745	1,535	1,337	1,157
19,550	19,600	2,643	2,403	2,176	1,966	1,756	1,546	1,346	1,166
19,600	19,650	2,655	2,415	2,186	1,976	1,766	1,556	1,355	1,175
19,650	19,700	2,667	2,427	2,197	1,987	1,777	1,567	1,364	1,184
19,700	19,750	2,679	2,439	2,207	1,997	1,787	1,577	1,373	1,193
19,750	19,800	2,691	2,451	2,218	2,008	1,798	1,588	1,382	1,202
19,800	19,850	2,703	2,463	2,228	2,018	1,808	1,598	1,391	1,211
19,850	19,900	2,715	2,475	2,239	2,029	1,819	1,609	1,400	1,220
19,900	19,950	2,727	2,487	2,249	2,039	1,829	1,619	1,409	1,229
19,950	20,000	2,739	2,499	2,260	2,050	1,840	1,630	1,420	1,238
20,000	20,050	2,751	2,511	2,271	2,060	1,850	1,640	1,430	1,247
20,050	20,100	2,763	2,523	2,283	2,071	1,861	1,651	1,441	1,256
20,100	20,150	2,775	2,535	2,295	2,081	1,871	1,661	1,451	1,265
20,150	20,200	2,787	2,547	2,307	2,092	1,882	1,672	1,462	1,274
20,200	20,250	2,799	2,559	2,319	2,102	1,892	1,682	1,472	1,283
20,250	20,300	2,811	2,571	2,331	2,113	1,903	1,693	1,483	1,292
20,300	20,350	2,823	2,583	2,343	2,123	1,913	1,703	1,493	1,301
20,350	20,400	2,835	2,595	2,355	2,134	1,924	1,714	1,504	1,310
20,400	20,450	2,847	2,607	2,367	2,144	1,934	1,724	1,514	1,319
20,450	20,500	2,859	2,619	2,379	2,155	1,945	1,735	1,525	1,328
20,500	20,550	2,871	2,631	2,391	2,165	1,955	1,745	1,535	1,337
20,550	20,600	2,883	2,643	2,403	2,176	1,966	1,756	1,546	1,346
20,600	20,650	2,895	2,655	2,415	2,186	1,976	1,766	1,556	1,355
20,650	20,700	2,907	2,667	2,427	2,197	1,987	1,777	1,567	1,364
20,700	20,750	2,919	2,679	2,439	2,207	1,997	1,787	1,577	1,373
20,750	20,800	2,931	2,691	2,451	2,218	2,008	1,798	1,588	1,382
20,800	20,850	2,943	2,703	2,463	2,228	2,018	1,808	1,598	1,391
20,850	20,900	2,955	2,715	2,475	2,239	2,029	1,819	1,609	1,400
20,900	20,950	2,967	2,727	2,487	2,249	2,039	1,829	1,619	1,409
20,950	21,000	2,979	2,739	2,499	2,260	2,050	1,840	1,630	1,420
21,000	21,050	2,991	2,751	2,511	2,271	2,060	1,850	1,640	1,430
21,050	21,100	3,003	2,763	2,523	2,283	2,071	1,861	1,651	1,441
21,100	21,150	3,015	2,775	2,535	2,295	2,081	1,871	1,661	1,451
21,150	21,200	3,027	2,787	2,547	2,307	2,092	1,882	1,672	1,462
21,200	21,250	3,039	2,799	2,559	2,319	2,102	1,892	1,682	1,472
21,250	21,300	3,051	2,811	2,571	2,331	2,113	1,903	1,693	1,483
21,300	21,350	3,063	2,823	2,583	2,343	2,123	1,913	1,703	1,493
21,350	21,400	3,075	2,835	2,595	2,355	2,134	1,924	1,714	1,504
21,400	21,450	3,087	2,847	2,607	2,367	2,144	1,934	1,724	1,514
21,450	21,500	3,099	2,859	2,619	2,379	2,155	1,945	1,735	1,525
21,500	21,550	3,111	2,871	2,631	2,391	2,165	1,955	1,745	1,535
21,550	21,600	3,123	2,883	2,643	2,403	2,176	1,966	1,756	1,546
21,600	21,650	3,135	2,895	2,655	2,415	2,186	1,976	1,766	1,556
21,650	21,700	3,147	2,907	2,667	2,427	2,197	1,987	1,777	1,567
21,700	21,750	3,159	2,919	2,679	2,439	2,207	1,997	1,787	1,577
21,750	21,800	3,171	2,931	2,691	2,451	2,218	2,008	1,798	1,588
21,800	21,850	3,183	2,943	2,703	2,463	2,228	2,018	1,808	1,598
21,850	21,900	3,195	2,955	2,715	2,475	2,239	2,029	1,819	1,609
21,900	21,950	3,207	2,967	2,727	2,487	2,249	2,039	1,829	1,619
21,950	22,000	3,219	2,979	2,739	2,499	2,260	2,050	1,840	1,630

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
22,000	22,050	3,231	2,991	2,751	2,511	2,271	2,060	1,850	1,640
22,050	22,100	3,243	3,003	2,763	2,523	2,283	2,071	1,861	1,651
22,100	22,150	3,255	3,015	2,775	2,535	2,295	2,081	1,871	1,661
22,150	22,200	3,267	3,027	2,787	2,547	2,307	2,092	1,882	1,672
22,200	22,250	3,280	3,039	2,799	2,559	2,319	2,102	1,892	1,682
22,250	22,300	3,294	3,051	2,811	2,571	2,331	2,113	1,903	1,693
22,300	22,350	3,308	3,063	2,823	2,583	2,343	2,123	1,913	1,703
22,350	22,400	3,322	3,075	2,835	2,595	2,355	2,134	1,924	1,714
22,400	22,450	3,336	3,087	2,847	2,607	2,367	2,144	1,934	1,724
22,450	22,500	3,350	3,099	2,859	2,619	2,379	2,155	1,945	1,735
22,500	22,550	3,364	3,111	2,871	2,631	2,391	2,165	1,955	1,745
22,550	22,600	3,378	3,123	2,883	2,643	2,403	2,176	1,966	1,756
22,600	22,650	3,392	3,135	2,895	2,655	2,415	2,186	1,976	1,766
22,650	22,700	3,406	3,147	2,907	2,667	2,427	2,197	1,987	1,777
22,700	22,750	3,420	3,159	2,919	2,679	2,439	2,207	1,997	1,787
22,750	22,800	3,434	3,171	2,931	2,691	2,451	2,218	2,008	1,798
22,800	22,850	3,448	3,183	2,943	2,703	2,463	2,228	2,018	1,808
22,850	22,900	3,462	3,195	2,955	2,715	2,475	2,239	2,029	1,819
22,900	22,950	3,476	3,207	2,967	2,727	2,487	2,249	2,039	1,829
22,950	23,000	3,490	3,219	2,979	2,739	2,499	2,260	2,050	1,840
23,000	23,050	3,504	3,231	2,991	2,751	2,511	2,271	2,060	1,850
23,050	23,100	3,518	3,243	3,003	2,763	2,523	2,283	2,071	1,861
23,100	23,150	3,532	3,255	3,015	2,775	2,535	2,295	2,081	1,871
23,150	23,200	3,546	3,267	3,027	2,787	2,547	2,307	2,092	1,882
23,200	23,250	3,560	3,280	3,039	2,799	2,559	2,319	2,102	1,892
23,250	23,300	3,574	3,294	3,051	2,811	2,571	2,331	2,113	1,903
23,300	23,350	3,588	3,308	3,063	2,823	2,583	2,343	2,123	1,913
23,350	23,400	3,602	3,322	3,075	2,835	2,595	2,355	2,134	1,924
23,400	23,450	3,616	3,336	3,087	2,847	2,607	2,367	2,144	1,934
23,450	23,500	3,630	3,350	3,099	2,859	2,619	2,379	2,155	1,945
23,500	23,550	3,644	3,364	3,111	2,871	2,631	2,391	2,165	1,955
23,550	23,600	3,658	3,378	3,123	2,883	2,643	2,403	2,176	1,966
23,600	23,650	3,672	3,392	3,135	2,895	2,655	2,415	2,186	1,976
23,650	23,700	3,686	3,406	3,147	2,907	2,667	2,427	2,197	1,987
23,700	23,750	3,700	3,420	3,159	2,919	2,679	2,439	2,207	1,997
23,750	23,800	3,714	3,434	3,171	2,931	2,691	2,451	2,218	2,008
23,800	23,850	3,728	3,448	3,183	2,943	2,703	2,463	2,228	2,018
23,850	23,900	3,742	3,462	3,195	2,955	2,715	2,475	2,239	2,029
23,900	23,950	3,756	3,476	3,207	2,967	2,727	2,487	2,249	2,039
23,950	24,000	3,770	3,490	3,219	2,979	2,739	2,499	2,260	2,050
24,000	24,050	3,784	3,504	3,231	2,991	2,751	2,511	2,271	2,060
24,050	24,100	3,798	3,518	3,243	3,003	2,763	2,523	2,283	2,071
24,100	24,150	3,812	3,532	3,255	3,015	2,775	2,535	2,295	2,081
24,150	24,200	3,826	3,546	3,267	3,027	2,787	2,547	2,307	2,092
24,200	24,250	3,840	3,560	3,280	3,039	2,799	2,559	2,319	2,102
24,250	24,300	3,854	3,574	3,294	3,051	2,811	2,571	2,331	2,113
24,300	24,350	3,868	3,588	3,308	3,063	2,823	2,583	2,343	2,123
24,350	24,400	3,882	3,602	3,322	3,075	2,835	2,595	2,355	2,134
24,400	24,450	3,896	3,616	3,336	3,087	2,847	2,607	2,367	2,144
24,450	24,500	3,910	3,630	3,350	3,099	2,859	2,619	2,379	2,155
24,500	24,550	3,924	3,644	3,364	3,111	2,871	2,631	2,391	2,165
24,550	24,600	3,938	3,658	3,378	3,123	2,883	2,643	2,403	2,176
24,600	24,650	3,952	3,672	3,392	3,135	2,895	2,655	2,415	2,186
24,650	24,700	3,966	3,686	3,406	3,147	2,907	2,667	2,427	2,197
24,700	24,750	3,980	3,700	3,420	3,159	2,919	2,679	2,439	2,207
24,750	24,800	3,994	3,714	3,434	3,171	2,931	2,691	2,451	2,218
24,800	24,850	4,008	3,728	3,448	3,183	2,943	2,703	2,463	2,228
24,850	24,900	4,022	3,742	3,462	3,195	2,955	2,715	2,475	2,239
24,900	24,950	4,036	3,756	3,476	3,207	2,967	2,727	2,487	2,249
24,950	25,000	4,050	3,770	3,490	3,219	2,979	2,739	2,499	2,260
25,000	25,050	4,064	3,784	3,504	3,231	2,991	2,751	2,511	2,271
25,050	25,100	4,078	3,798	3,518	3,243	3,003	2,763	2,523	2,283
25,100	25,150	4,092	3,812	3,532	3,255	3,015	2,775	2,535	2,295
25,150	25,200	4,106	3,826	3,546	3,267	3,027	2,787	2,547	2,307
25,200	25,250	4,120	3,840	3,560	3,280	3,039	2,799	2,559	2,319
25,250	25,300	4,134	3,854	3,574	3,294	3,051	2,811	2,571	2,331
25,300	25,350	4,148	3,868	3,588	3,308	3,063	2,823	2,583	2,343
25,350	25,400	4,162	3,882	3,602	3,322	3,075	2,835	2,595	2,355
25,400	25,450	4,176	3,896	3,616	3,336	3,087	2,847	2,607	2,367
25,450	25,500	4,190	3,910	3,630	3,350	3,099	2,859	2,619	2,379
25,500	25,550	4,204	3,924	3,644	3,364	3,111	2,871	2,631	2,391
25,550	25,600	4,218	3,938	3,658	3,378	3,123	2,883	2,643	2,403

Continued on next page

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
25,600	25,650	4,232	3,952	3,672	3,392	3,135	2,895	2,655	2,415
25,650	25,700	4,246	3,966	3,686	3,406	3,147	2,907	2,667	2,427
25,700	25,750	4,260	3,980	3,700	3,420	3,159	2,919	2,679	2,439
25,750	25,800	4,274	3,994	3,714	3,434	3,171	2,931	2,691	2,451
25,800	25,850	4,288	4,008	3,728	3,448	3,183	2,943	2,703	2,463
25,850	25,900	4,302	4,022	3,742	3,462	3,195	2,955	2,715	2,475
25,900	25,950	4,316	4,036	3,756	3,476	3,207	2,967	2,727	2,487
25,950	26,000	4,330	4,050	3,770	3,490	3,219	2,979	2,739	2,499
26,000	26,050	4,344	4,064	3,784	3,504	3,231	2,991	2,751	2,511
26,050	26,100	4,358	4,078	3,798	3,518	3,243	3,003	2,763	2,523
26,100	26,150	4,372	4,092	3,812	3,532	3,265	3,015	2,775	2,535
26,150	26,200	4,386	4,106	3,826	3,546	3,267	3,027	2,787	2,547
26,200	26,250	4,400	4,120	3,840	3,560	3,280	3,039	2,799	2,559
26,250	26,300	4,414	4,134	3,854	3,574	3,294	3,051	2,811	2,571
26,300	26,350	4,428	4,148	3,868	3,588	3,308	3,063	2,823	2,583
26,350	26,400	4,442	4,162	3,882	3,602	3,322	3,075	2,835	2,595
26,400	26,450	4,456	4,176	3,896	3,616	3,336	3,087	2,847	2,607
26,450	26,500	4,470	4,190	3,910	3,630	3,350	3,099	2,859	2,619
26,500	26,550	4,484	4,204	3,924	3,644	3,364	3,111	2,871	2,631
26,550	26,600	4,498	4,218	3,938	3,658	3,378	3,123	2,883	2,643
26,600	26,650	4,513	4,232	3,952	3,672	3,392	3,135	2,895	2,655
26,650	26,700	4,529	4,246	3,966	3,686	3,406	3,147	2,907	2,667
26,700	26,750	4,545	4,260	3,980	3,700	3,420	3,159	2,919	2,679
26,750	26,800	4,561	4,274	3,994	3,714	3,434	3,171	2,931	2,691
26,800	26,850	4,577	4,288	4,008	3,728	3,448	3,183	2,943	2,703
26,850	26,900	4,593	4,302	4,022	3,742	3,462	3,195	2,955	2,715
26,900	26,950	4,609	4,316	4,036	3,756	3,476	3,207	2,967	2,727
26,950	27,000	4,625	4,330	4,050	3,770	3,490	3,219	2,979	2,739
27,000	27,050	4,641	4,344	4,064	3,784	3,504	3,231	2,991	2,751
27,050	27,100	4,657	4,358	4,078	3,798	3,518	3,243	3,003	2,763
27,100	27,150	4,673	4,372	4,092	3,812	3,532	3,255	3,015	2,775
27,150	27,200	4,689	4,386	4,106	3,826	3,546	3,267	3,027	2,787
27,200	27,250	4,705	4,400	4,120	3,840	3,560	3,280	3,039	2,799
27,250	27,300	4,721	4,414	4,134	3,854	3,574	3,294	3,051	2,811
27,300	27,350	4,737	4,428	4,148	3,868	3,588	3,308	3,063	2,823
27,350	27,400	4,753	4,442	4,162	3,882	3,602	3,322	3,075	2,835
27,400	27,450	4,769	4,456	4,176	3,896	3,616	3,336	3,087	2,847
27,450	27,500	4,785	4,470	4,190	3,910	3,630	3,350	3,099	2,859
27,500	27,550	4,801	4,484	4,204	3,924	3,644	3,364	3,111	2,871
27,550	27,600	4,817	4,498	4,218	3,938	3,658	3,378	3,123	2,883
27,600	27,650	4,833	4,513	4,232	3,952	3,672	3,392	3,135	2,895
27,650	27,700	4,849	4,529	4,246	3,966	3,686	3,406	3,147	2,907
27,700	27,750	4,865	4,545	4,260	3,980	3,700	3,420	3,159	2,919
27,750	27,800	4,881	4,561	4,274	3,994	3,714	3,434	3,171	2,931
27,800	27,850	4,897	4,577	4,288	4,008	3,728	3,448	3,183	2,943
27,850	27,900	4,913	4,593	4,302	4,022	3,742	3,462	3,195	2,955
27,900	27,950	4,929	4,609	4,316	4,036	3,756	3,476	3,207	2,967
27,950	28,000	4,945	4,625	4,330	4,050	3,770	3,490	3,219	2,979
28,000	28,050	4,961	4,641	4,344	4,064	3,784	3,504	3,231	2,991
28,050	28,100	4,977	4,657	4,358	4,078	3,798	3,518	3,243	3,003
28,100	28,150	4,993	4,673	4,372	4,092	3,812	3,532	3,255	3,015
28,150	28,200	5,009	4,689	4,386	4,106	3,826	3,546	3,267	3,027
28,200	28,250	5,025	4,705	4,400	4,120	3,840	3,560	3,280	3,039
28,250	28,300	5,041	4,721	4,414	4,134	3,854	3,574	3,294	3,051
28,300	28,350	5,057	4,737	4,428	4,148	3,868	3,588	3,308	3,063
28,350	28,400	5,073	4,753	4,442	4,162	3,882	3,602	3,322	3,075
28,400	28,450	5,089	4,769	4,456	4,176	3,896	3,616	3,336	3,087
28,450	28,500	5,105	4,785	4,470	4,190	3,910	3,630	3,350	3,099
28,500	28,550	5,121	4,801	4,484	4,204	3,924	3,644	3,364	3,111
28,550	28,600	5,137	4,817	4,498	4,218	3,938	3,658	3,378	3,123
28,600	28,650	5,153	4,833	4,513	4,232	3,952	3,672	3,392	3,135
28,650	28,700	5,169	4,849	4,529	4,246	3,966	3,686	3,406	3,147
28,700	28,750	5,185	4,865	4,545	4,260	3,980	3,700	3,420	3,159
28,750	28,800	5,201	4,881	4,561	4,274	3,994	3,714	3,434	3,171
28,800	28,850	5,217	4,897	4,577	4,288	4,008	3,728	3,448	3,183
28,850	28,900	5,233	4,913	4,593	4,302	4,022	3,742	3,462	3,195
28,900	28,950	5,249	4,929	4,609	4,316	4,036	3,756	3,476	3,207
28,950	29,000	5,265	4,945	4,625	4,330	4,050	3,770	3,490	3,219
29,000	29,050	5,281	4,961	4,641	4,344	4,064	3,784	3,504	3,231
29,050	29,100	5,297	4,977	4,657	4,358	4,078	3,798	3,518	3,243
29,100	29,150	5,313	4,993	4,673	4,372	4,092	3,812	3,532	3,255
29,150	29,200	5,329	5,009	4,689	4,386	4,106	3,826	3,546	3,267

Continued next column

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
29,200	29,250	5,345	5,025	4,705	4,400	4,120	3,840	3,560	3,280
29,250	29,300	5,361	5,041	4,721	4,414	4,134	3,854	3,574	3,294
29,300	29,350	5,377	5,057	4,737	4,428	4,148	3,868	3,588	3,308
29,350	29,400	5,393	5,073	4,753	4,442	4,162	3,882	3,602	3,322
29,400	29,450	5,409	5,089	4,769	4,456	4,176	3,896	3,616	3,336
29,450	29,500	5,425	5,105	4,785	4,470	4,190	3,910	3,630	3,350
29,500	29,550	5,441	5,121	4,801	4,484	4,204	3,924	3,644	3,364
29,550	29,600	5,457	5,137	4,817	4,498	4,218	3,938	3,658	3,378
29,600	29,650	5,473	5,153	4,833	4,513	4,232	3,952	3,672	3,392
29,650	29,700	5,489	5,169	4,849	4,529	4,246	3,966	3,686	3,406
29,700	29,750	5,505	5,185	4,865	4,545	4,260	3,980	3,700	3,420
29,750	29,800	5,521	5,201	4,881	4,561	4,274	3,994	3,714	3,434
29,800	29,850	5,537	5,217	4,897	4,577	4,288	4,008	3,728	3,448
29,850	29,900	5,553	5,233	4,913	4,593	4,302	4,022	3,742	3,462
29,900	29,950	5,569	5,249	4,929	4,609	4,316	4,036	3,756	3,476
29,950	30,000	5,585	5,265	4,945	4,625	4,330	4,050	3,770	3,490
30,000	30,050	5,601	5,281	4,961	4,641	4,344	4,064	3,784	3,504
30,050	30,100	5,617	5,297	4,977	4,657	4,358	4,078	3,798	3,518
30,100	30,150	5,633	5,313	4,993	4,673	4,372	4,092	3,812	3,532
30,150	30,200	5,649	5,329	5,009	4,689	4,386	4,106	3,826	3,546
30,200	30,250	5,665	5,345	5,025	4,705	4,400	4,120	3,840	3,560
30,250	30,300	5,681	5,361	5,041	4,721	4,414	4,134	3,854	3,574
30,300	30,350	5,697	5,377	5,057	4,737	4,428	4,148	3,868	3,588
30,350	30,400	5,713	5,393	5,073	4,753	4,442	4,162	3,882	3,602
30,400	30,450	5,729	5,409	5,089	4,769	4,456	4,176	3,896	3,616
30,450	30,500	5,745	5,425	5,105	4,785	4,470	4,190	3,910	3,630
30,500	30,550	5,761	5,441	5,121	4,801	4,484	4,204	3,924	3,644
30,550	30,600	5,777	5,457	5,137	4,817	4,498	4,218	3,938	3,658
30,600	30,650	5,793	5,473	5,153	4,833	4,513	4,232	3,952	3,672
30,650	30,700	5,809	5,489	5,169	4,849	4,529	4,246	3,966	3,686
30,700	30,750	5,825	5,505	5,185	4,865	4,545	4,260	3,980	3,700
30,750	30,800	5,841	5,521	5,201	4,881	4,561	4,274	3,994	3,714
30,800	30,850	5,857	5,537	5,217	4,897	4,577	4,288	4,008	3,728
30,850	30,900	5,873	5,553	5,233	4,913	4,593	4,302	4,022	3,742
30,900	30,950	5,889	5,569	5,249	4,929	4,609	4,316	4,036	3,756
30,950	31,000	5,905	5,585	5,265	4,945	4,625	4,330	4,050	3,770
31,000	31,050	5,921	5,601	5,281	4,961	4,641	4,344	4,064	3,784
31,050	31,100	5,937	5,617	5,297	4,977	4,657	4,358	4,078	3,798
31,100	31,150	5,953	5,633	5,313	4,993	4,673	4,372	4,092	3,812
31,150	31,200	5,969	5,649	5,329	5,009	4,689	4,386	4,106	3,826
31,200	31,250	5,985	5,665	5,345	5,025	4,705	4,400	4,120	3,840
31,250	31,300	6,001	5,681	5,361	5,041	4,721	4,414	4,134	3,854
31,300	31,350	6,017	5,697	5,377	5,057	4,737	4,428	4,148	3,868
31,350	31,400	6,033	5,713	5,393	5,073	4,753	4,442	4,162	3,882
31,400	31,450	6,049	5,729	5,409	5,089	4,769	4,456	4,176	3,896
31,450	31,500	6,065	5,745	5,425	5,105	4,785	4,470	4,190	3,910
31,500	31,550	6,081	5,761	5,441	5,121	4,801	4,484	4,204	3,924
31,550	31,600	6,097	5,777	5,457	5,137	4,817	4,498	4,218	3,938
31,600	31,650	6,113	5,793	5,473	5,153	4,833	4,513	4,232	3,952
31,650	31,700	6,129	5,809	5,489	5,169	4,849	4,529	4,246	3,966
31,700	31,750	6,145	5,825	5,505	5,185	4,865	4,545	4,260	3,980
31,750	31,800	6,161	5,841	5,521	5,201	4,881	4,561	4,274	3,994
31,800	31,850	6,177	5,857	5,537	5,217	4,897	4,577	4,288	4,008
31,850	31,900	6,193	5,873	5,553	5,233	4,913	4,593	4,302	4,022
31,900	31,950	6,210	5,889	5,569	5,249	4,929	4,609	4,316	4,036
31,950	32,000	6,229	5,905	5,585	5,265	4,945	4,625	4,330	4,050
32,000	32,050	6,247	5,921	5,601	5,281	4,961	4,641	4,344	4,064
32,050	32,100	6,266	5,937	5,617	5,297	4,977	4,657	4,358	4,078
32,100	32,150	6,284	5,953	5,633	5,313	4,993	4,673	4,372	4,092
32,150	32,200	6,303	5,969	5,649	5,329	5,009	4,689	4,386	4,106
32,200	32,250	6,321	5,985	5,665	5,345	5,025	4,705	4,400	4,120
32,250	32,300	6,340	6,001	5,681	5,361	5,041	4,721	4,414	4,134
32,300	32,350	6,358	6,017	5,697	5,377	5,057	4,737	4,428	4,148
32,350	32,400	6,377	6,033	5,713	5,393	5,073	4,753	4,442	4,162
32,400	32,450	6,395	6,049	5,729	5,409	5,089	4,769	4,456	4,176
32,450	32,500	6,414	6,065	5,745	5,425	5,105	4,785	4,470	4,190
32,500	32,550	6,432	6,081	5,761	5,441	5,121	4,801	4,484	4,204
32,550	32,600	6,451	6,097	5,777	5,457	5,137	4,817	4,498	4,218
32,600	32,650	6,469	6,113	5,793	5,473	5,153	4,833	4,513	4,232
32,650	32,700	6,488	6,129	5,809	5,489	5,169	4,849	4,529	4,246
32,700	32,750	6,506	6,145	5,825	5,505	5,185	4,865	4,545	4,260
32,750	32,800	6,525	6,161	5,841	5,521	5,201	4,881	4,561	4,274

Continued on next page

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
32,800	32,850	6,543	6,177	5,857	5,537	5,217	4,897	4,577	4,288
32,850	32,900	6,562	6,193	5,873	5,553	5,233	4,913	4,593	4,302
32,900	32,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	4,316
32,950	33,000	6,599	6,229	5,905	5,585	5,265	4,945	4,625	4,330
33,000	33,050	6,617	6,247	5,921	5,601	5,281	4,961	4,641	4,344
33,050	33,100	6,636	6,266	5,937	5,617	5,297	4,977	4,657	4,358
33,100	33,150	6,654	6,284	5,953	5,633	5,313	4,993	4,673	4,372
33,150	33,200	6,673	6,303	5,969	5,649	5,329	5,009	4,689	4,386
33,200	33,250	6,691	6,321	5,985	5,665	5,345	5,025	4,705	4,400
33,250	33,300	6,710	6,340	6,001	5,681	5,361	5,041	4,721	4,414
33,300	33,350	6,728	6,358	6,017	5,697	5,377	5,057	4,737	4,428
33,350	33,400	6,747	6,377	6,033	5,713	5,393	5,073	4,753	4,442
33,400	33,450	6,765	6,395	6,049	5,729	5,409	5,089	4,769	4,456
33,450	33,500	6,784	6,414	6,065	5,745	5,425	5,105	4,785	4,470
33,500	33,550	6,802	6,432	6,081	5,761	5,441	5,121	4,801	4,484
33,550	33,600	6,821	6,451	6,097	5,777	5,457	5,137	4,817	4,498
33,600	33,650	6,839	6,469	6,113	5,793	5,473	5,153	4,833	4,513
33,650	33,700	6,858	6,488	6,129	5,809	5,489	5,169	4,849	4,529
33,700	33,750	6,876	6,506	6,145	5,825	5,505	5,185	4,865	4,545
33,750	33,800	6,895	6,525	6,161	5,841	5,521	5,201	4,881	4,561
33,800	33,850	6,913	6,543	6,177	5,857	5,537	5,217	4,897	4,577
33,850	33,900	6,932	6,562	6,193	5,873	5,553	5,233	4,913	4,593
33,900	33,950	6,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609
33,950	34,000	6,969	6,599	6,229	5,905	5,585	5,265	4,945	4,625
34,000	34,050	6,987	6,617	6,247	5,921	5,601	5,281	4,961	4,641
34,050	34,100	7,006	6,636	6,266	5,937	5,617	5,297	4,977	4,657
34,100	34,150	7,024	6,654	6,284	5,953	5,633	5,313	4,993	4,673
34,150	34,200	7,043	6,673	6,303	5,969	5,649	5,329	5,009	4,689
34,200	34,250	7,061	6,691	6,321	5,985	5,665	5,345	5,025	4,705
34,250	34,300	7,080	6,710	6,340	6,001	5,681	5,361	5,041	4,721
34,300	34,350	7,098	6,728	6,358	6,017	5,697	5,377	5,057	4,737
34,350	34,400	7,117	6,747	6,377	6,033	5,713	5,393	5,073	4,753
34,400	34,450	7,135	6,765	6,395	6,049	5,729	5,409	5,089	4,769
34,450	34,500	7,154	6,784	6,414	6,065	5,745	5,425	5,105	4,785
34,500	34,550	7,172	6,802	6,432	6,081	5,761	5,441	5,121	4,801
34,550	34,600	7,191	6,821	6,451	6,097	5,777	5,457	5,137	4,817
34,600	34,650	7,209	6,839	6,469	6,113	5,793	5,473	5,153	4,833
34,650	34,700	7,228	6,858	6,488	6,129	5,809	5,489	5,169	4,849
34,700	34,750	7,246	6,876	6,506	6,145	5,825	5,505	5,185	4,865
34,750	34,800	7,265	6,895	6,525	6,161	5,841	5,521	5,201	4,881
34,800	34,850	7,283	6,913	6,543	6,177	5,857	5,537	5,217	4,897
34,850	34,900	7,302	6,932	6,562	6,193	5,873	5,553	5,233	4,913
34,900	34,950	7,320	6,950	6,580	6,210	5,889	5,569	5,249	4,929
34,950	35,000	7,339	6,969	6,599	6,229	5,905	5,585	5,265	4,945
35,000	35,050	7,357	6,987	6,617	6,247	5,921	5,601	5,281	4,961
35,050	35,100	7,376	7,006	6,636	6,266	5,937	5,617	5,297	4,977
35,100	35,150	7,394	7,024	6,654	6,284	5,953	5,633	5,313	4,993
35,150	35,200	7,413	7,043	6,673	6,303	5,969	5,649	5,329	5,009
35,200	35,250	7,431	7,061	6,691	6,321	5,985	5,665	5,345	5,025
35,250	35,300	7,450	7,080	6,710	6,340	6,001	5,681	5,361	5,041
35,300	35,350	7,468	7,098	6,728	6,358	6,017	5,697	5,377	5,057
35,350	35,400	7,487	7,117	6,747	6,377	6,033	5,713	5,393	5,073
35,400	35,450	7,505	7,135	6,765	6,395	6,049	5,729	5,409	5,089
35,450	35,500	7,524	7,154	6,784	6,414	6,065	5,745	5,425	5,105
35,500	35,550	7,542	7,172	6,802	6,432	6,081	5,761	5,441	5,121
35,550	35,600	7,561	7,191	6,821	6,451	6,097	5,777	5,457	5,137
35,600	35,650	7,579	7,209	6,839	6,469	6,113	5,793	5,473	5,153
35,650	35,700	7,598	7,228	6,858	6,488	6,129	5,809	5,489	5,169
35,700	35,750	7,616	7,246	6,876	6,506	6,145	5,825	5,505	5,185
35,750	35,800	7,635	7,265	6,895	6,525	6,161	5,841	5,521	5,201
35,800	35,850	7,653	7,283	6,913	6,543	6,177	5,857	5,537	5,217
35,850	35,900	7,672	7,302	6,932	6,562	6,193	5,873	5,553	5,233
35,900	35,950	7,690	7,320	6,950	6,580	6,210	5,889	5,569	5,249
35,950	36,000	7,709	7,339	6,969	6,599	6,229	5,905	5,585	5,265
36,000	36,050	7,727	7,357	6,987	6,617	6,247	5,921	5,601	5,281
36,050	36,100	7,746	7,376	7,006	6,636	6,266	5,937	5,617	5,297
36,100	36,150	7,764	7,394	7,024	6,654	6,284	5,953	5,633	5,313
36,150	36,200	7,783	7,413	7,043	6,673	6,303	5,969	5,649	5,329
36,200	36,250	7,801	7,431	7,061	6,691	6,321	5,985	5,665	5,345
36,250	36,300	7,820	7,450	7,080	6,710	6,340	6,001	5,681	5,361
36,300	36,350	7,838	7,468	7,098	6,728	6,358	6,017	5,697	5,377
36,350	36,400	7,857	7,487	7,117	6,747	6,377	6,033	5,713	5,393

Continued next column

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
36,400	36,450	7,875	7,505	7,135	6,765	6,395	6,049	5,729	5,409
36,450	36,500	7,894	7,524	7,154	6,784	6,414	6,065	5,745	5,425
36,500	36,550	7,912	7,542	7,172	6,802	6,432	6,081	5,761	5,441
36,550	36,600	7,931	7,561	7,191	6,821	6,451	6,097	5,777	5,457
36,600	36,650	7,949	7,579	7,209	6,839	6,469	6,113	5,793	5,473
36,650	36,700	7,968	7,598	7,228	6,858	6,488	6,129	5,809	5,489
36,700	36,750	7,986	7,616	7,246	6,876	6,506	6,145	5,825	5,505
36,750	36,800	8,005	7,635	7,265	6,895	6,525	6,161	5,841	5,521
36,800	36,850	8,023	7,653	7,283	6,913	6,543	6,177	5,857	5,537
36,850	36,900	8,042	7,672	7,302	6,932	6,562	6,193	5,873	5,553
36,900	36,950	8,060	7,690	7,320	6,950	6,580	6,210	5,889	5,569
36,950	37,000	8,079	7,709	7,339	6,969	6,599	6,229	5,905	5,585
37,000	37,050	8,097	7,727	7,357	6,987	6,617	6,247	5,921	5,601
37,050	37,100	8,116	7,746	7,376	7,006	6,636	6,266	5,937	5,617
37,100	37,150	8,134	7,764	7,394	7,024	6,654	6,284	5,953	5,633
37,150	37,200	8,153	7,783	7,413	7,043	6,673	6,303	5,969	5,649
37,200	37,250	8,173	7,801	7,431	7,061	6,691	6,321	5,985	5,665
37,250	37,300	8,194	7,820	7,450	7,080	6,710	6,340	6,001	5,681
37,300	37,350	8,216	7,838	7,468	7,098	6,728	6,358	6,017	5,697
37,350	37,400	8,237	7,857	7,487	7,117	6,747	6,377	6,033	5,713
37,400	37,450	8,259	7,875	7,505	7,135	6,765	6,395	6,049	5,729
37,450	37,500	8,280	7,894	7,524	7,154	6,784	6,414	6,065	5,745
37,500	37,550	8,302	7,912	7,542	7,172	6,802	6,432	6,081	5,761
37,550	37,600	8,323	7,931	7,561	7,191	6,821	6,451	6,097	5,777
37,600	37,650	8,345	7,949	7,579	7,209	6,839	6,469	6,113	5,793
37,650	37,700	8,366	7,968	7,598	7,228	6,858	6,488	6,129	5,809
37,700	37,750	8,388	7,986	7,616	7,246	6,876	6,506	6,145	5,825
37,750	37,800	8,409	8,005	7,635	7,265	6,895	6,525	6,161	5,841
37,800	37,850	8,431	8,023	7,653	7,283	6,913	6,543	6,177	5,857
37,850	37,900	8,452	8,042	7,672	7,302	6,932	6,562	6,193	5,873
37,900	37,950	8,474	8,060	7,690	7,320	6,950	6,580	6,210	5,889
37,950	38,000	8,495	8,079	7,709	7,339	6,969	6,599	6,229	5,905
38,000	38,050	8,517	8,097	7,727	7,357	6,987	6,617	6,247	5,921
38,050	38,100	8,538	8,116	7,746	7,376	7,006	6,636	6,266	5,937
38,100	38,150	8,560	8,134	7,764	7,394	7,024	6,654	6,284	5,953
38,150	38,200	8,581	8,153	7,783	7,413	7,043	6,673	6,303	5,969
38,200	38,250	8,603	8,173	7,801	7,431	7,061	6,691	6,321	5,985
38,250	38,300	8,624	8,194	7,820	7,450	7,080	6,710	6,340	6,001
38,300	38,350	8,646	8,216	7,838	7,468	7,098	6,728	6,358	6,017
38,350	38,400	8,667	8,237	7,857	7,487	7,117	6,747	6,377	6,033
38,400	38,450	8,689	8,259	7,875	7,505	7,135	6,765	6,395	6,049
38,450	38,500	8,710	8,280	7,894	7,524	7,154	6,784	6,414	6,065
38,500	38,550	8,732	8,302	7,912	7,542	7,172	6,802	6,432	6,081
38,550	38,600	8,753	8,323	7,931	7,561	7,191	6,821	6,451	6,097
38,600	38,650	8,775	8,345	7,949	7,579	7,209	6,839	6,469	6,113
38,650	38,700	8,796	8,366	7,968	7,598	7,228	6,858	6,488	6,129
38,700	38,750	8,818	8,388	7,986	7,616	7,246	6,876	6,506	6,145
38,750	38,800	8,839	8,409	8,005	7,635	7,265	6,895	6,525	6,161
38,800	38,850	8,861	8,431	8,023	7,653	7,283	6,913	6,543	6,177
38,850	38,900	8,882	8,452	8,042	7,672	7,302	6,932	6,562	6,193
38,900	38,950	8,904	8,474	8,060	7,690	7,320	6,950	6,580	6,210
38,950	39,000	8,925	8,495	8,079	7,709	7,339	6,969	6,599	6,229
39,000	39,050	8,947	8,517	8,097	7,727	7,357	6,987	6,617	6,247
39,050	39,100	8,968	8,538	8,116	7,746	7,376	7,006	6,636	6,266
39,100	39,150	8,990	8,560	8,134	7,764	7,394	7,024	6,654	6,284
39,150	39,200	9,011	8,581	8,153	7,783	7,413	7,043	6,673	6,303
39,200	39,250	9,033	8,603	8,173	7,801	7,431	7,061	6,691	6,321
39,250	39,300	9,054	8,624	8,194	7,820	7,450	7,080	6,710	6,340
39,300	39,350	9,076	8,646	8,216	7,838	7,468	7,098	6,728	6,358
39,350	39,400	9,097	8,667	8,237	7,857	7,487	7,117	6,747	6,377
39,400	39,450	9,119	8,689	8,259	7,875	7,505	7,135	6,765	6,395
39,450	39,500	9,140	8,710	8,280	7,894	7,524	7,154	6,784	6,414
39,500	39,550	9,162	8,732	8,302	7,912	7,542	7,172	6,802	6,432
39,550	39,600	9,183	8,753	8,323	7,931	7,561	7,191	6,821	6,451
39,600	39,650	9,205	8,775	8,345	7,949	7,579	7,209	6,839	6,469
39,650	39,700	9,226	8,796	8,366	7,968	7,598	7,228	6,858	6,488
39,700	39,750	9,248	8,818	8,388	7,986	7,616	7,246	6,876	6,506
39,750	39,800	9,269	8,839	8,409	8,005	7,635	7,265	6,895	6,525
39,800	39,850	9,291	8,861	8,431	8,023	7,653	7,283	6,913	6,543
39,850	39,900	9,312	8,882	8,452	8,042	7,672	7,302	6,932	6,562
39,900	39,950	9,334	8,904	8,474	8,060	7,690	7,320	6,950	6,580
39,950	40,000	9,355	8,925	8,495	8,079	7,709	7,339	6,969	6,599

1980 Tax Table C

Married Filing Separate Return (Filing Status Box 3)

(For married persons filing separate returns with income of $20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends) of $1,000 or more* **AND** *your earned income is less than $1,700.*

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
If $2,700 or less your tax is 0				
2,700	2,725	2	0	0
2,725	2,750	5	0	0
2,750	2,775	9	0	0
2,775	2,800	12	0	0
2,800	2,825	16	0	0
2,825	2,850	19	0	0
2,850	2,875	23	0	0
2,875	2,900	26	0	0
2,900	2,925	30	0	0
2,925	2,950	33	0	0
2,950	2,975	37	0	0
2,975	3,000	40	0	0
3,000	3,050	46	0	0
3,050	3,100	53	0	0
3,100	3,150	60	0	0
3,150	3,200	67	0	0
3,200	3,250	74	0	0
3,250	3,300	81	0	0
3,300	3,350	88	0	0
3,350	3,400	95	0	0
3,400	3,450	102	0	0
3,450	3,500	109	0	0
3,500	3,550	116	0	0
3,550	3,600	123	0	0
3,600	3,650	130	0	0
3,650	3,700	137	0	0
3,700	3,750	144	4	0
3,750	3,800	151	11	0
3,800	3,850	159	18	0
3,850	3,900	167	25	0
3,900	3,950	175	32	0
3,950	4,000	183	39	0
4,000	4,050	191	46	0
4,050	4,100	199	53	0
4,100	4,150	207	60	0
4,150	4,200	215	67	0
4,200	4,250	223	74	0
4,250	4,300	231	81	0
4,300	4,350	239	88	0
4,350	4,400	247	95	0
4,400	4,450	255	102	0
4,450	4,500	263	109	0
4,500	4,550	271	116	0
4,550	4,600	279	123	0
4,600	4,650	287	130	0
4,650	4,700	295	137	0
4,700	4,750	303	144	4
4,750	4,800	311	151	11
4,800	4,850	320	159	18
4,850	4,900	329	187	25
4,900	4,950	338	175	32
4,950	5,000	347	183	39
5,000	5,050	356	191	46
5,050	5,100	365	199	53
5,100	5,150	374	207	60
5,150	5,200	383	215	67

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
5,200	5,250	392	223	74
5,250	5,300	401	231	81
5,300	5,350	410	239	88
5,350	5,400	419	247	95
5,400	5,450	428	255	102
5,450	5,500	437	263	109
5,500	5,550	446	271	116
5,550	5,600	455	279	123
5,600	5,650	464	287	130
5,650	5,700	473	295	137
5,700	5,750	482	303	144
5,750	5,800	491	311	151
5,800	5,850	500	320	159
5,850	5,900	509	329	167
5,900	5,950	518	338	175
5,950	6,000	527	347	183
6,000	6,050	536	356	191
6,050	6,100	545	365	199
6,100	6,150	554	374	207
6,150	6,200	563	383	215
6,200	6,250	572	392	223
6,250	6,300	581	401	231
6,300	6,350	590	410	239
6,350	6,400	599	419	247
6,400	6,450	608	428	255
6,450	6,500	617	437	263
6,500	6,550	626	446	271
6,550	6,600	635	455	279
6,600	6,650	644	464	287
6,650	6,700	653	473	295
6,700	6,750	662	482	303
6,750	6,800	671	491	311
6,800	6,850	680	500	320
6,850	6,900	689	509	329
6,900	6,950	698	518	338
6,950	7,000	707	527	347
7,000	7,050	718	536	356
7,050	7,100	728	545	365
7,100	7,150	739	554	374
7,150	7,200	749	563	383
7,200	7,250	760	572	392
7,250	7,300	770	581	401
7,300	7,350	781	590	410
7,350	7,400	791	599	419
7,400	7,450	802	608	428
7,450	7,500	812	617	437
7,500	7,550	823	626	446
7,550	7,600	833	635	455
7,600	7,650	844	644	464
7,650	7,700	854	653	473
7,700	7,750	865	662	482
7,750	7,800	875	671	491
7,800	7,850	888	680	500
7,850	7,900	896	689	509
7,900	7,950	907	698	518
7,950	8,000	917	707	527

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
8,000	8,050	928	718	536
8,050	8,100	938	726	545
8,100	8,150	949	739	554
8,150	8,200	959	749	563
8,200	8,250	970	760	572
8,250	8,300	980	770	581
8,300	8,350	991	781	590
8,350	8,400	1,001	791	599
8,400	8,450	1,012	802	608
8,450	8,500	1,022	812	617
8,500	8,550	1,033	823	626
8,550	8,600	1,043	833	635
8,600	8,650	1,054	844	644
8,650	8,700	1,064	854	653
8,700	8,750	1,075	865	662
8,750	8,800	1,085	875	671
8,800	8,850	1,096	886	680
8,850	8,900	1,106	896	689
8,900	8,950	1,117	907	698
8,950	9,000	1,127	917	707
9,000	9,050	1,139	928	718
9,050	9,100	1,151	938	728
9,100	9,150	1,163	949	739
9,150	9,200	1,175	959	749
9,200	9,250	1,187	970	760
9,250	9,300	1,199	980	770
9,300	9,350	1,211	991	781
9,350	9,400	1,223	1,001	791
9,400	9,450	1,235	1,012	802
9,450	9,500	1,247	1,022	812
9,500	9,550	1,259	1,033	823
9,550	9,600	1,271	1,043	833
9,600	9,650	1,283	1,054	844
9,650	9,700	1,295	1,064	854
9,700	9,750	1,307	1,075	865
9,750	9,800	1,319	1,085	875
9,800	9,850	1,331	1,096	888
9,850	9,900	1,343	1,106	896
9,900	9,950	1,355	1,117	907
9,950	10,000	1,367	1,127	917
10,000	10,050	1,379	1,139	928
10,050	10,100	1,391	1,151	938
10,100	10,150	1,403	1,163	949
10,150	10,200	1,415	1,175	959
10,200	10,250	1,427	1,187	970
10,250	10,300	1,439	1,199	980
10,300	10,350	1,451	1,211	991
10,350	10,400	1,463	1,223	1,001
10,400	10,450	1,475	1,235	1,012
10,450	10,500	1,487	1,247	1,022
10,500	10,550	1,499	1,259	1,033
10,550	10,600	1,511	1,271	1,043
10,600	10,650	1,523	1,283	1,054
10,650	10,700	1,535	1,295	1,064
10,700	10,750	1,547	1,307	1,075
10,750	10,800	1,559	1,319	1,085

Continued on next page

1980 Tax Table C/Married Filing Separate Return (Filing Status Box 3)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
10,800	10,850	1,571	1,331	1,096
10,850	10,900	1,583	1,343	1,106
10,900	10,950	1,595	1,355	1,117
10,950	11,000	1,607	1,367	1,127
11,000	11,050	1,619	1,379	1,139
11,050	11,100	1,631	1,391	1,151
11,100	11,150	1,644	1,403	1,163
11,150	11,200	1,658	1,415	1,175
11,200	11,250	1,672	1,427	1,187
11,250	11,300	1,686	1,439	1,199
11,300	11,350	1,700	1,451	1,211
11,350	11,400	1,714	1,463	1,223
11,400	11,450	1,728	1,475	1,235
11,450	11,500	1,742	1,487	1,247
11,500	11,550	1,756	1,499	1,259
11,550	11,600	1,770	1,511	1,271
11,600	11,650	1,784	1,523	1,283
11,650	11,700	1,798	1,535	1,295
11,700	11,750	1,812	1,547	1,307
11,750	11,800	1,826	1,559	1,319
11,800	11,850	1,840	1,571	1,331
11,850	11,900	1,854	1,583	1,343
11,900	11,950	1,868	1,595	1,355
11,950	12,000	1,882	1,607	1,367
12,000	12,050	1,896	1,619	1,379
12,050	12,100	1,910	1,631	1,391
12,100	12,150	1,924	1,644	1,403
12,150	12,200	1,938	1,658	1,415
12,200	12,250	1,952	1,672	1,427
12,250	12,300	1,966	1,686	1,439
12,300	12,350	1,980	1,700	1,451
12,350	12,400	1,994	1,714	1,463
12,400	12,450	2,008	1,728	1,475
12,450	12,500	2,022	1,742	1,487
12,500	12,550	2,036	1,756	1,499
12,550	12,600	2,050	1,770	1,511
12,600	12,650	2,064	1,784	1,523
12,650	12,700	2,078	1,798	1,535
12,700	12,750	2,092	1,812	1,547
12,750	12,800	2,106	1,826	1,559
12,800	12,850	2,120	1,840	1,571
12,850	12,900	2,134	1,854	1,583
12,900	12,950	2,148	1,868	1,595
12,950	13,000	2,162	1,882	1,607
13,000	13,050	2,176	1,896	1,619
13,050	13,100	2,190	1,910	1,631
13,100	13,150	2,204	1,924	1,644
13,150	13,200	2,218	1,938	1,658
13,200	13,250	2,232	1,952	1,672
13,250	13,300	2,246	1,966	1,686
13,300	13,350	2,261	1,980	1,700
13,350	13,400	2,277	1,994	1,714
13,400	13,450	2,293	2,008	1,728
13,450	13,500	2,309	2,022	1,742
13,500	13,550	2,325	2,036	1,756
13,550	13,600	2,341	2,050	1,770
13,600	13,650	2,357	2,064	1,784
13,650	13,700	2,373	2,078	1,798
13,700	13,750	2,389	2,092	1,812
13,750	13,800	2,405	2,106	1,826

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
13,800	13,850	2,421	2,120	1,840
13,850	13,900	2,437	2,134	1,854
13,900	13,950	2,453	2,148	1,868
13,950	14,000	2,469	2,162	1,882
14,000	14,050	2,485	2,176	1,896
14,050	14,100	2,501	2,190	1,910
14,100	14,150	2,517	2,204	1,924
14,150	14,200	2,533	2,218	1,938
14,200	14,250	2,549	2,232	1,952
14,250	14,300	2,565	2,246	1,966
14,300	14,350	2,581	2,261	1,980
14,350	14,400	2,597	2,277	1,994
14,400	14,450	2,613	2,293	2,008
14,450	14,500	2,629	2,309	2,022
14,500	14,550	2,645	2,325	2,036
14,550	14,600	2,661	2,341	2,050
14,600	14,650	2,677	2,357	2,064
14,650	14,700	2,693	2,373	2,078
14,700	14,750	2,709	2,389	2,092
14,750	14,800	2,725	2,405	2,106
14,800	14,850	2,741	2,421	2,120
14,850	14,900	2,757	2,437	2,134
14,900	14,950	2,773	2,453	2,148
14,950	15,000	2,789	2,469	2,162
15,000	15,050	2,805	2,485	2,176
15,050	15,100	2,821	2,501	2,190
15,100	15,150	2,837	2,517	2,204
15,150	15,200	2,853	2,533	2,218
15,200	15,250	2,869	2,549	2,232
15,250	15,300	2,885	2,565	2,246
15,300	15,350	2,901	2,581	2,261
15,350	15,400	2,917	2,597	2,277
15,400	15,450	2,933	2,613	2,293
15,450	15,500	2,949	2,629	2,309
15,500	15,550	2,965	2,645	2,325
15,550	15,600	2,981	2,661	2,341
15,600	15,650	2,997	2,677	2,357
15,650	15,700	3,013	2,693	2,373
15,700	15,750	3,029	2,709	2,389
15,750	15,800	3,045	2,725	2,405
15,800	15,850	3,061	2,741	2,421
15,850	15,900	3,077	2,757	2,437
15,900	15,950	3,093	2,773	2,453
15,950	16,000	3,110	2,789	2,469
16,000	16,050	3,128	2,805	2,485
16,050	16,100	3,147	2,821	2,501
16,100	16,150	3,165	2,837	2,517
16,150	16,200	3,184	2,853	2,533
16,200	16,250	3,202	2,869	2,549
16,250	16,300	3,221	2,885	2,565
16,300	16,350	3,239	2,901	2,581
16,350	16,400	3,258	2,917	2,597
16,400	16,450	3,276	2,933	2,613
16,450	16,500	3,295	2,949	2,629
16,500	16,550	3,313	2,965	2,645
16,550	16,600	3,332	2,981	2,661
16,600	16,650	3,350	2,997	2,677
16,650	16,700	3,369	3,013	2,693
16,700	16,750	3,387	3,029	2,709
16,750	16,800	3,406	3,045	2,725

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
16,800	16,850	3,424	3,061	2,741
16,850	16,900	3,443	3,077	2,757
16,900	16,950	3,461	3,093	2,773
16,950	17,000	3,480	3,110	2,789
17,000	17,050	3,498	3,128	2,805
17,050	17,100	3,517	3,147	2,821
17,100	17,150	3,535	3,165	2,837
17,150	17,200	3,554	3,184	2,853
17,200	17,250	3,572	3,202	2,869
17,250	17,300	3,591	3,221	2,885
17,300	17,350	3,609	3,239	2,901
17,350	17,400	3,628	3,258	2,917
17,400	17,450	3,646	3,276	2,933
17,450	17,500	3,665	3,295	2,949
17,500	17,550	3,683	3,313	2,965
17,550	17,600	3,702	3,332	2,981
17,600	17,650	3,720	3,350	2,997
17,650	17,700	3,739	3,369	3,013
17,700	17,750	3,757	3,387	3,029
17,750	17,800	3,776	3,406	3,045
17,800	17,850	3,794	3,424	3,061
17,850	17,900	3,813	3,443	3,077
17,900	17,950	3,831	3,461	3,093
17,950	18,000	3,850	3,480	3,110
18,000	18,050	3,868	3,498	3,128
18,050	18,100	3,887	3,517	3,147
18,100	18,150	3,905	3,535	3,165
18,150	18,200	3,924	3,554	3,184
18,200	18,250	3,942	3,572	3,202
18,250	18,300	3,961	3,591	3,221
18,300	18,350	3,979	3,609	3,239
18,350	18,400	3,998	3,628	3,258
18,400	18,450	4,016	3,646	3,276
18,450	18,500	4,035	3,665	3,295
18,500	18,550	4,053	3,683	3,313
18,550	18,600	4,072	3,702	3,332
18,600	18,650	4,092	3,720	3,350
18,650	18,700	4,113	3,739	3,369
18,700	18,750	4,135	3,757	3,387
18,750	18,800	4,156	3,776	3,406
18,800	18,850	4,178	3,794	3,424
18,850	18,900	4,199	3,813	3,443
18,900	18,950	4,221	3,831	3,461
18,950	19,000	4,242	3,850	3,480
19,000	19,050	4,264	3,868	3,498
19,050	19,100	4,285	3,887	3,517
19,100	19,150	4,307	3,905	3,535
19,150	19,200	4,328	3,924	3,554
19,200	19,250	4,350	3,942	3,572
19,250	19,300	4,371	3,961	3,591
19,300	19,350	4,393	3,979	3,609
19,350	19,400	4,414	3,998	3,628
19,400	19,450	4,436	4,016	3,646
19,450	19,500	4,457	4,035	3,665
19,500	19,550	4,479	4,053	3,683
19,550	19,600	4,500	4,072	3,702
19,600	19,650	4,522	4,092	3,720
19,650	19,700	4,543	4,113	3,739
19,700	19,750	4,565	4,135	3,757
19,750	19,800	4,586	4,156	3,776
19,800	19,850	4,608	4,178	3,794
19,850	19,900	4,629	4,199	3,813
19,900	19,950	4,651	4,221	3,831
19,950	20,000	4,672	4,242	3,850

1980 Tax Table D

Head of Household (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of $20,000 or less on Form 1040A, line 11, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
If $3,300 or less your tax is 0									
3,300	3,350	4	0	0	0	0	0	0	0
3,350	3,400	11	0	0	0	0	0	0	0
3,400	3,450	18	0	0	0	0	0	0	0
3,450	3,500	25	0	0	0	0	0	0	0
3,500	3,550	32	0	0	0	0	0	0	0
3,550	3,600	39	0	0	0	0	0	0	0
3,600	3,650	46	0	0	0	0	0	0	0
3,650	3,700	53	0	0	0	0	0	0	0
3,700	3,750	60	0	0	0	0	0	0	0
3,750	3,800	67	0	0	0	0	0	0	0
3,800	3,850	74	0	0	0	0	0	0	0
3,850	3,900	81	0	0	0	0	0	0	0
3,900	3,950	88	0	0	0	0	0	0	0
3,950	4,000	95	0	0	0	0	0	0	0
4,000	4,050	102	0	0	0	0	0	0	0
4,050	4,100	109	0	0	0	0	0	0	0
4,100	4,150	116	0	0	0	0	0	0	0
4,150	4,200	123	0	0	0	0	0	0	0
4,200	4,250	130	0	0	0	0	0	0	0
4,250	4,300	137	0	0	0	0	0	0	0
4,300	4,350	144	4	0	0	0	0	0	0
4,350	4,400	151	11	0	0	0	0	0	0
4,400	4,450	158	18	0	0	0	0	0	0
4,450	4,500	165	25	0	0	0	0	0	0
4,500	4,550	172	32	0	0	0	0	0	0
4,550	4,600	179	39	0	0	0	0	0	0
4,600	4,650	186	46	0	0	0	0	0	0
4,650	4,700	193	53	0	0	0	0	0	0
4,700	4,750	200	60	0	0	0	0	0	0
4,750	4,800	207	67	0	0	0	0	0	0
4,800	4,850	214	74	0	0	0	0	0	0
4,850	4,900	221	81	0	0	0	0	0	0
4,900	4,950	228	88	0	0	0	0	0	0
4,950	5,000	235	95	0	0	0	0	0	0
5,000	5,050	242	102	0	0	0	0	0	0
5,050	5,100	249	109	0	0	0	0	0	0
5,100	5,150	256	116	0	0	0	0	0	0
5,150	5,200	263	123	0	0	0	0	0	0
5,200	5,250	270	130	0	0	0	0	0	0
5,250	5,300	277	137	0	0	0	0	0	0
5,300	5,350	284	144	4	0	0	0	0	0
5,350	5,400	291	151	11	0	0	0	0	0
5,400	5,450	298	158	18	0	0	0	0	0
5,450	5,500	306	165	25	0	0	0	0	0
5,500	5,550	314	172	32	0	0	0	0	0
5,550	5,600	322	179	39	0	0	0	0	0
5,600	5,650	330	186	46	0	0	0	0	0
5,650	5,700	[illegible]	193	53	0	0	0	0	0
5,700	5,750	346	200	60	0	0	0	0	0
5,750	5,800	354	207	67	0	0	0	0	0
5,800	5,850	362	214	74	0	0	0	0	0
5,850	5,900	370	221	81	0	0	0	0	0
5,900	5,950	378	228	88	0	0	0	0	0
5,950	6,000	386	235	95	0	0	0	0	0
6,000	6,050	394	242	102	0	0	0	0	0
6,050	6,100	402	249	109	0	0	0	0	0
6,100	6,150	410	256	116	0	0	0	0	0
6,150	6,200	418	263	123	0	0	0	0	0
6,200	6,250	426	270	130	0	0	0	0	0
6,250	6,300	434	277	137	0	0	0	0	0
6,300	6,350	442	284	144	4	0	0	0	0
6,350	6,400	450	291	151	11	0	0	0	0
6,400	6,450	458	298	158	18	0	0	0	0
6,450	6,500	466	306	165	25	0	0	0	0
6,500	6,550	474	314	172	32	0	0	0	0
6,550	6,600	482	322	179	39	0	0	0	0
6,600	6,650	490	330	186	46	0	0	0	0
6,650	6,700	498	338	193	53	0	0	0	0
6,700	6,750	506	346	200	60	0	0	0	0
6,750	6,800	514	354	207	67	0	0	0	0
6,800	6,850	522	362	214	74	0	0	0	0
6,850	6,900	530	370	221	81	0	0	0	0
6,900	6,950	538	378	228	88	0	0	0	0
6,950	7,000	546	386	235	95	0	0	0	0
7,000	7,050	554	394	242	102	0	0	0	0
7,050	7,100	562	402	249	109	0	0	0	0
7,100	7,150	570	410	256	116	0	0	0	0
7,150	7,200	578	418	263	123	0	0	0	0
7,200	7,250	586	426	270	130	0	0	0	0
7,250	7,300	594	434	277	137	0	0	0	0
7,300	7,350	602	442	284	144	4	0	0	0
7,350	7,400	610	450	291	151	11	0	0	0
7,400	7,450	618	458	298	158	18	0	0	0
7,450	7,500	626	466	306	165	25	0	0	0
7,500	7,550	635	474	314	172	32	0	0	0
7,550	7,600	644	482	322	179	39	0	0	0
7,600	7,650	653	490	330	186	46	0	0	0
7,650	7,700	662	498	338	193	53	0	0	0
7,700	7,750	671	506	346	200	60	0	0	0
7,750	7,800	680	514	354	207	67	0	0	0
7,800	7,850	689	522	362	214	74	0	0	0
7,850	7,900	698	530	370	221	81	0	0	0
7,900	7,950	707	538	378	228	88	0	0	0
7,950	8,000	716	546	386	235	95	0	0	0
8,000	8,050	725	554	394	242	102	0	0	0
8,050	8,100	734	562	402	249	109	0	0	0
8,100	8,150	743	570	410	256	116	0	0	0
8,150	8,200	752	578	418	263	123	0	0	0
8,200	8,250	761	586	426	270	130	0	0	0
8,250	8,300	770	594	434	277	137	0	0	0
8,300	8,350	779	602	442	284	144	4	0	0
8,350	8,400	788	610	450	291	151	11	0	0
8,400	8,450	797	618	458	298	158	18	0	0
8,450	8,500	[illegible]	626	466	306	165	25	0	0

Continued next column

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1980 Tax Table D/Head of Household (Filing Status Box 4)—**Continued**

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
8,500	8,550	815	635	474	314	172	32	0	0
8,550	8,600	824	644	482	322	179	39	0	0
8,600	8,650	833	653	490	330	186	46	0	0
8,650	8,700	842	662	498	338	193	53	0	0
8,700	8,750	851	671	506	346	200	60	0	0
8,750	8,800	860	680	514	354	207	67	0	0
8,800	8,850	869	689	522	362	214	74	0	0
8,850	8,900	878	698	530	370	221	81	0	0
8,900	8,950	887	707	538	378	228	88	0	0
8,950	9,000	896	716	546	386	235	95	0	0
9,000	9,050	905	725	554	394	242	102	0	0
9,050	9,100	914	734	562	402	249	109	0	0
9,100	9,150	923	743	570	410	256	116	0	0
9,150	9,200	932	752	578	418	263	123	0	0
9,200	9,250	941	761	586	426	270	130	0	0
9,250	9,300	950	770	594	434	277	137	0	0
9,300	9,350	959	779	602	442	284	144	4	0
9,350	9,400	968	788	610	450	291	151	11	0
9,400	9,450	977	797	618	458	298	158	18	0
9,450	9,500	986	806	626	466	306	165	25	0
9,500	9,550	995	815	635	474	314	172	32	0
9,550	9,600	1,004	824	644	482	322	179	39	0
9,600	9,650	1,013	833	653	490	330	186	46	0
9,650	9,700	1,022	842	662	498	338	193	53	0
9,700	9,750	1,032	851	671	506	346	200	60	0
9,750	9,800	1,043	860	680	514	354	207	67	0
9,800	9,850	1,054	869	689	522	362	214	74	0
9,850	9,900	1,065	878	698	530	370	221	81	0
9,900	9,950	1,076	887	707	538	378	228	88	0
9,950	10,000	1,087	896	716	546	386	235	95	0
10,000	10,050	1,098	905	725	554	394	242	102	0
10,050	10,100	1,109	914	734	562	402	249	109	0
10,100	10,150	1,120	923	743	570	410	256	116	0
10,150	10,200	1,131	932	752	578	418	263	123	0
10,200	10,250	1,142	941	761	586	426	270	130	0
10,250	10,300	1,153	950	770	594	434	277	137	0
10,300	10,350	1,164	959	779	602	442	284	144	4
10,350	10,400	1,175	968	788	610	450	291	151	11
10,400	10,450	1,186	977	797	618	458	298	158	18
10,450	10,500	1,197	986	806	626	466	306	165	25
10,500	10,550	1,208	995	815	635	474	314	172	32
10,550	10,600	1,219	1,004	824	644	482	322	179	39
10,600	10,650	1,230	1,013	833	653	490	330	186	46
10,650	10,700	1,241	1,022	842	662	498	338	193	53
10,700	10,750	1,252	1,032	851	671	506	346	200	60
10,750	10,800	1,263	1,043	860	680	514	354	207	67
10,800	10,850	1,274	1,054	869	689	522	362	214	74
10,850	10,900	1,285	1,065	878	698	530	370	221	81
10,900	10,950	1,296	1,076	887	707	538	378	228	88
10,950	11,000	1,307	1,087	896	716	546	386	235	95
11,000	11,050	1,318	1,098	905	725	554	394	242	102
11,050	11,100	1,329	1,109	914	734	562	402	249	109
11,100	11,150	1,340	1,120	923	743	570	410	256	116
11,150	11,200	1,351	1,131	932	752	578	418	263	123
11,200	11,250	1,362	1,142	941	761	586	426	270	130
11,250	11,300	1,373	1,153	950	770	594	434	277	137
11,300	11,350	1,384	1,164	959	779	602	442	284	144
11,350	11,400	1,395	1,175	968	788	610	450	291	151
11,400	11,450	1,406	1,186	977	797	618	458	298	158
11,450	11,500	1,417	1,197	986	806	626	466	306	165
11,500	11,550	1,428	1,208	995	815	635	474	314	172
11,550	11,600	1,439	1,219	1,004	824	644	482	322	179
11,600	11,650	1,450	1,230	1,013	833	653	490	330	186
11,650	11,700	1,461	1,241	1,022	842	662	498	338	193
11,700	11,750	1,472	1,252	1,032	851	671	506	346	200
11,750	11,800	1,483	1,263	1,043	860	680	514	354	207
11,800	11,850	1,494	1,274	1,054	869	689	522	362	214
11,850	11,900	1,505	1,285	1,065	878	698	530	370	221
11,900	11,950	1,516	1,296	1,076	887	707	538	378	228
11,950	12,000	1,527	1,307	1,087	896	716	546	386	235
12,000	12,050	1,538	1,318	1,098	905	725	554	394	242
12,050	12,100	1,549	1,329	1,109	914	734	562	402	249
12,100	12,150	1,560	1,340	1,120	923	743	570	410	256
12,150	12,200	1,571	1,351	1,131	932	752	578	418	263
12,200	12,250	1,582	1,362	1,142	941	761	586	426	270
12,250	12,300	1,593	1,373	1,153	950	770	594	434	277
12,300	12,350	1,604	1,384	1,164	959	779	602	442	284
12,350	12,400	1,615	1,395	1,175	968	788	610	450	291
12,400	12,450	1,626	1,406	1,186	977	797	618	458	298
12,450	12,500	1,637	1,417	1,197	986	806	626	466	306
12,500	12,550	1,648	1,428	1,208	995	815	635	474	314
12,550	12,600	1,659	1,439	1,219	1,004	824	644	482	322
12,600	12,650	1,670	1,450	1,230	1,013	833	653	490	330
12,650	12,700	1,681	1,461	1,241	1,022	842	662	498	338
12,700	12,750	1,692	1,472	1,252	1,032	851	671	506	346
12,750	12,800	1,703	1,483	1,263	1,043	860	680	514	354
12,800	12,850	1,714	1,494	1,274	1,054	869	689	522	362
12,850	12,900	1,726	1,505	1,285	1,065	878	698	530	370
12,900	12,950	1,738	1,516	1,296	1,076	887	707	538	378
12,950	13,000	1,750	1,527	1,307	1,087	896	716	546	386
13,000	13,050	1,762	1,538	1,318	1,098	905	725	554	394
13,050	13,100	1,774	1,549	1,329	1,109	914	734	562	402
13,100	13,150	1,786	1,560	1,340	1,120	923	743	570	410
13,150	13,200	1,798	1,571	1,351	1,131	932	752	578	418
13,200	13,250	1,810	1,582	1,362	1,142	941	761	586	426
13,250	13,300	1,822	1,593	1,373	1,153	950	770	594	434
13,300	13,350	1,834	1,604	1,384	1,164	959	779	602	442
13,350	13,400	1,846	1,615	1,395	1,175	968	788	610	450
13,400	13,450	1,858	1,626	1,406	1,186	977	797	618	458
13,450	13,500	1,870	1,637	1,417	1,197	986	806	626	466
13,500	13,550	1,882	1,648	1,428	1,208	995	815	635	474
13,550	13,600	1,894	1,659	1,439	1,219	1,004	824	644	482
13,600	13,650	1,906	1,670	1,450	1,230	1,013	833	653	490
13,650	13,700	1,918	1,681	1,461	1,241	1,022	842	662	498
13,700	13,750	1,930	1,692	1,472	1,252	1,032	851	671	506
13,750	13,800	1,942	1,703	1,483	1,263	1,043	860	680	514
13,800	13,850	1,954	1,714	1,494	1,274	1,054	869	689	522
13,850	13,900	1,966	1,726	1,505	1,285	1,066	878	698	530
13,900	13,950	1,978	1,738	1,516	1,296	1,076	887	707	538
13,950	14,000	1,990	1,750	1,527	1,307	1,087	896	716	546
14,000	14,050	2,002	1,762	1,538	1,318	1,098	905	725	554
14,050	14,100	2,014	1,774	1,549	1,329	1,109	914	734	562
14,100	14,150	2,026	1,786	1,560	1,340	1,120	923	743	570
14,150	14,200	2,038	1,798	1,571	1,351	1,131	932	752	578
14,200	14,250	2,050	1,810	1,582	1,362	1,142	941	761	586
14,250	14,300	2,062	1,822	1,593	1,373	1,153	950	770	594
14,300	14,350	2,074	1,834	1,604	1,384	1,164	959	779	602
14,350	14,400	2,086	1,846	1,615	1,395	1,175	968	788	610
14,400	14,450	2,098	1,858	1,626	1,406	1,186	977	797	618
14,450	14,500	2,110	1,870	1,637	1,417	1,197	986	806	626

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Continued on next page

1980 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
14,500	14,550	2,122	1,882	1,648	1,428	1,208	995	815	635
14,550	14,600	2,134	1,894	1,659	1,439	1,219	1,004	824	644
14,600	14,650	2,146	1,906	1,670	1,450	1,230	1,013	833	653
14,650	14,700	2,158	1,918	1,681	1,461	1,241	1,022	842	662
14,700	14,750	2,170	1,930	1,692	1,472	1,252	1,032	851	671
14,750	14,800	2,182	1,942	1,703	1,483	1,263	1,043	860	680
14,800	14,850	2,194	1,954	1,714	1,494	1,274	1,054	869	689
14,850	14,900	2,206	1,966	1,726	1,505	1,285	1,065	878	698
14,900	14,950	2,218	1,978	1,738	1,516	1,296	1,076	887	707
14,950	15,000	2,230	1,990	1,750	1,527	1,307	1,087	896	716
15,000	15,050	2,242	2,002	1,762	1,538	1,318	1,098	905	725
15,050	15,100	2,254	2,014	1,774	1,549	1,329	1,109	914	734
15,100	15,150	2,266	2,026	1,786	1,560	1,340	1,120	923	743
15,150	15,200	2,278	2,038	1,798	1,571	1,351	1,131	932	752
15,200	15,250	2,290	2,050	1,810	1,582	1,362	1,142	941	761
15,250	15,300	2,302	2,062	1,822	1,593	1,373	1,153	950	770
15,300	15,350	2,314	2,074	1,834	1,604	1,384	1,164	959	779
15,350	15,400	2,326	2,086	1,846	1,615	1,395	1,175	968	788
15,400	15,450	2,338	2,098	1,858	1,626	1,406	1,186	977	797
15,450	15,500	2,350	2,110	1,870	1,637	1,417	1,197	986	806
15,500	15,550	2,362	2,122	1,882	1,648	1,428	1,208	995	815
15,550	15,600	2,374	2,134	1,894	1,659	1,439	1,219	1,004	824
15,600	15,650	2,386	2,146	1,906	1,670	1,450	1,230	1,013	833
15,650	15,700	2,398	2,158	1,918	1,681	1,461	1,241	1,022	842
15,700	15,750	2,410	2,170	1,930	1,692	1,472	1,252	1,032	851
15,750	15,800	2,422	2,182	1,942	1,703	1,483	1,263	1,043	860
15,800	15,850	2,434	2,194	1,954	1,714	1,494	1,274	1,054	869
15,850	15,900	2,446	2,206	1,966	1,726	1,505	1,285	1,065	878
15,900	15,950	2,458	2,218	1,978	1,738	1,516	1,296	1,076	887
15,950	16,000	2,470	2,230	1,990	1,750	1,527	1,307	1,087	896
16,000	16,050	2,483	2,242	2,002	1,762	1,538	1,318	1,098	905
16,050	16,100	2,496	2,254	2,014	1,774	1,549	1,329	1,109	914
16,100	16,150	2,509	2,266	2,026	1,786	1,560	1,340	1,120	923
16,150	16,200	2,522	2,278	2,038	1,798	1,571	1,351	1,131	932
16,200	16,250	2,535	2,290	2,050	1,810	1,582	1,362	1,142	941
16,250	16,300	2,548	2,302	2,062	1,822	1,593	1,373	1,153	950
16,300	16,350	2,561	2,314	2,074	1,834	1,604	1,384	1,164	959
16,350	16,400	2,574	2,326	2,086	1,846	1,615	1,395	1,175	968
16,400	16,450	2,587	2,338	2,098	1,858	1,626	1,406	1,186	977
16,450	16,500	2,600	2,350	2,110	1,870	1,637	1,417	1,197	986
16,500	16,550	2,613	2,362	2,122	1,882	1,648	1,428	1,208	995
16,550	16,600	2,626	2,374	2,134	1,894	1,659	1,439	1,219	1,004
16,600	16,650	2,639	2,386	2,146	1,906	1,670	1,450	1,230	1,013
16,650	16,700	2,652	2,398	2,158	1,918	1,681	1,461	1,241	1,022
16,700	16,750	2,665	2,410	2,170	1,930	1,692	1,472	1,252	1,032
16,750	16,800	2,678	2,422	2,182	1,942	1,703	1,483	1,263	1,043
16,800	16,850	2,691	2,434	2,194	1,954	1,714	1,494	1,274	1,054
16,850	16,900	2,704	2,446	2,206	1,966	1,726	1,505	1,285	1,065
16,900	16,950	2,717	2,458	2,218	1,978	1,738	1,516	1,296	1,076
16,950	17,000	2,730	2,470	2,230	1,990	1,750	1,527	1,307	1,087
17,000	17,050	2,743	2,483	2,242	2,002	1,762	1,538	1,318	1,098
17,050	17,100	2,756	2,496	2,254	2,014	1,774	1,549	1,329	1,109
17,100	17,150	2,769	2,509	2,266	2,026	1,786	1,560	1,340	1,120
17,150	17,200	2,782	2,522	2,278	2,038	1,798	1,571	1,351	1,131
17,200	17,250	2,795	2,535	2,290	2,050	1,810	1,582	1,362	1,142
17,250	17,300	2,808	2,548	2,302	2,062	1,822	1,593	1,373	1,153

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
17,300	17,350	2,821	2,561	2,314	2,074	1,834	1,604	1,384	1,164
17,350	17,400	2,834	2,574	2,326	2,086	1,846	1,615	1,395	1,175
17,400	17,450	2,847	2,587	2,338	2,098	1,858	1,626	1,406	1,186
17,450	17,500	2,860	2,600	2,350	2,110	1,870	1,637	1,417	1,197
17,500	17,550	2,873	2,613	2,362	2,122	1,882	1,648	1,428	1,208
17,550	17,600	2,886	2,626	2,374	2,134	1,894	1,659	1,439	1,219
17,600	17,650	2,899	2,639	2,386	2,146	1,906	1,670	1,450	1,230
17,650	17,700	2,912	2,652	2,398	2,158	1,918	1,681	1,461	1,241
17,700	17,750	2,925	2,665	2,410	2,170	1,930	1,692	1,472	1,252
17,750	17,800	2,938	2,678	2,422	2,182	1,942	1,703	1,483	1,263
17,800	17,850	2,951	2,691	2,434	2,194	1,954	1,714	1,494	1,274
17,850	17,900	2,964	2,704	2,446	2,206	1,966	1,726	1,505	1,285
17,900	17,950	2,977	2,717	2,458	2,218	1,978	1,738	1,516	1,296
17,950	18,000	2,990	2,730	2,470	2,230	1,990	1,750	1,527	1,307
18,000	18,050	3,003	2,743	2,483	2,242	2,002	1,762	1,538	1,318
18,050	18,100	3,016	2,756	2,496	2,254	2,014	1,774	1,549	1,329
18,100	18,150	3,029	2,769	2,509	2,266	2,026	1,786	1,560	1,340
18,150	18,200	3,042	2,782	2,522	2,278	2,038	1,798	1,571	1,351
18,200	18,250	3,055	2,795	2,535	2,290	2,050	1,810	1,582	1,362
18,250	18,300	3,068	2,808	2,548	2,302	2,062	1,822	1,593	1,373
18,300	18,350	3,081	2,821	2,561	2,314	2,074	1,834	1,604	1,384
18,350	18,400	3,094	2,834	2,574	2,326	2,086	1,846	1,615	1,395
18,400	18,450	3,107	2,847	2,587	2,338	2,098	1,858	1,626	1,406
18,450	18,500	3,120	2,860	2,600	2,350	2,110	1,870	1,637	1,417
18,500	18,550	3,133	2,873	2,613	2,362	2,122	1,882	1,648	1,428
18,550	18,600	3,146	2,886	2,626	2,374	2,134	1,894	1,659	1,439
18,600	18,650	3,159	2,899	2,639	2,386	2,146	1,906	1,670	1,450
18,650	18,700	3,172	2,912	2,652	2,398	2,158	1,918	1,681	1,461
18,700	18,750	3,185	2,925	2,665	2,410	2,170	1,930	1,692	1,472
18,750	18,800	3,198	2,938	2,678	2,422	2,182	1,942	1,703	1,483
18,800	18,850	3,211	2,951	2,691	2,434	2,194	1,954	1,714	1,494
18,850	18,900	3,224	2,964	2,704	2,446	2,206	1,966	1,726	1,505
18,900	18,950	3,237	2,977	2,717	2,458	2,218	1,978	1,738	1,516
18,950	19,000	3,250	2,990	2,730	2,470	2,230	1,990	1,750	1,527
19,000	19,050	3,263	3,003	2,743	2,483	2,242	2,002	1,762	1,538
19,050	19,100	3,276	3,016	2,756	2,496	2,254	2,014	1,774	1,549
19,100	19,150	3,289	3,029	2,769	2,509	2,266	2,026	1,786	1,560
19,150	19,200	3,302	3,042	2,782	2,522	2,278	2,038	1,798	1,571
19,200	19,250	3,316	3,055	2,795	2,535	2,290	2,050	1,810	1,582
19,250	19,300	3,331	3,068	2,808	2,548	2,302	2,062	1,822	1,593
19,300	19,350	3,347	3,081	2,821	2,561	2,314	2,074	1,834	1,604
19,350	19,400	3,362	3,094	2,834	2,574	2,326	2,086	1,846	1,615
19,400	19,450	3,378	3,107	2,847	2,587	2,338	2,098	1,858	1,626
19,450	19,500	3,393	3,120	2,860	2,600	2,350	2,110	1,870	1,637
19,500	19,550	3,409	3,133	2,873	2,613	2,362	2,122	1,882	1,648
19,550	19,600	3,424	3,146	2,886	2,626	2,374	2,134	1,894	1,659
19,600	19,650	3,440	3,159	2,899	2,639	2,386	2,146	1,906	1,670
19,650	19,700	3,455	3,172	2,912	2,652	2,398	2,158	1,918	1,681
19,700	19,750	3,471	3,185	2,925	2,665	2,410	2,170	1,930	1,692
19,750	19,800	3,486	3,198	2,938	2,678	2,422	2,182	1,942	1,703
19,800	19,850	3,502	3,211	2,951	2,691	2,434	2,194	1,954	1,714
19,850	19,900	3,517	3,224	2,964	2,704	2,446	2,206	1,966	1,726
19,900	19,950	3,533	3,237	2,977	2,717	2,458	2,218	1,978	1,738
19,950	20,000	3,548	3,250	2,990	2,730	2,470	2,230	1,990	1,750

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them
- Any questions we need to ask you so we can:

Complete, correct, or process your return.
Figure your tax.
Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

1980 Earned Income Credit Table (Caution—This is not a tax table)

Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 12. Read across to the right and find the amount of your earned income credit. Enter that amount on line 3 or 4 of the worksheet, whichever applies.

If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—
$0	$50	$3	$1,800	$1,850	$183	$3,600	$3,650	$363	$6,350	$6,400	$453	$8,150	$8,200	$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9
												9,950	9,999	3

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama
Birmingham, 252–1155
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Elsewhere in Alabama, 1–800–292–6300

Alaska
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 1–800–352–6911

Arkansas
Little Rock, 376–4401
Elsewhere in Arkansas, 1–800–482–9350

California
Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

Colorado
Denver, 825–7041
Elsewhere in Colorado, 1–800–332–2060

Connecticut
Hartford, 249–8251
Elsewhere in Connecticut, 1–800–343–9000

Delaware
Wilmington, 573–6400
Elsewhere in Delaware, 1–800–292–9575

District of Columbia
Call 488–3100

Florida
Fort Lauderdale, 522–0704
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
St. Petersburg, 823–7459
Sarasota, 371–4526
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

Georgia
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

Hawaii
Hawaii, 935–4895
Oahu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–7654
Molokai, call operator and ask for Enterprise 8034

Idaho
Boise, 336–1040
Elsewhere in Idaho, 1–800–632–5990

Illinois
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

Indiana
Evansville, 424–6481
Fort Wayne, 426–8300
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
South Bend, 232–3981
Elsewhere in Indiana, 1–800–382–9740

Iowa
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

Kansas
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

Kentucky
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Covington dialing area), 628–0055
Elsewhere in Kentucky, 1–800–428–9100

Louisiana
New Orleans, 581–2440
Elsewhere in Louisiana, 1–800–362–6900

Maine
Augusta, 622–7101
Elsewhere in Maine, 1–800–452–8750

Maryland
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 1–800–492–0460

Massachusetts
Boston, 523–1040
Elsewhere in Massachusetts, 1–800–392–6288

Michigan
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Mount Clemens, 469–4200
Pontiac, 858–2530
Elsewhere in area code 313, 1–800–462–0830
Elsewhere in area codes 517, 616, and 906, 1–800–482–0670

Minnesota
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

Mississippi
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–241–3868

Missouri
Columbia, 874–4040
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

Montana
Helena, 443–2320
Elsewhere in Montana, 1–800–332–2275

Nebraska
Lincoln, 477–6081
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

Nevada
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 1–800–492–6552

New Hampshire
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

New Jersey
Camden, 966–7333
Hackensack, 646–1919
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey, 800–242–6750

New Mexico
Albuquerque, 243–8641
Elsewhere in New Mexico, 1–800–527–3880

New York

Albany District
(Eastern Upstate New York)
Albany, 449–3120
Elsewhere in Eastern Upstate New York, 1–800–342–3700

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk, 724–5000

Buffalo District
(Central and Western New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Central and Western New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County, 997–1510

North Carolina
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina, 1–800–822–8800

North Dakota
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

Ohio

Cleveland District
Akron, 253–1141
Canton, 455–6781
Cleveland, 522–3000
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio, 1–800–362–9050

Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio, 1–800–582–1700

Oklahoma
Oklahoma City, 272–9531
Tulsa, 583–5121
Elsewhere in Oklahoma, 1–800–962–3456

Oregon
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 1–800–452–1980

Pennsylvania
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 453–5671
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 1–800–462–4000
Elsewhere in area codes 412 and 814, call 1–800–242–0250

Rhode Island
Providence, 274–1040
Elsewhere in Rhode Island, 1–800–662–5055

South Carolina
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–241–3868

South Dakota
Aberdeen, 225–9112
Elsewhere in South Dakota, 800–592–1870

Tennessee
Chattanooga, 892–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 1–800–342–8420

Texas
Austin, 472–1974
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 965–0440
San Antonio, 229–1700
Elsewhere in Texas, 1–800–492–4830

Utah
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

Vermont
Burlington, 658–1870
Elsewhere in Vermont, 1–800–642–3110

Virginia
Baileys Crossroads (Northern Virginia), 557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia, 1–800–552–9500

Washington
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Elsewhere in Washington, 1–800–732–1040

West Virginia
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia, 1–800–642–1931

Wisconsin
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

Wyoming
Call 1–800–525–6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV/Telephone—TTY Equipment.
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana residents, 1–800–382–4059
Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands and Puerto Rico, 1–800–428–4732

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from most Internal Revenue Service offices, and at many banks and post offices, or by using the order blank on page 31.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than $400, and for interest income if more than $400, and for answering the Foreign Accounts or Foreign Trust Questions

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule G for income averaging

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at IRS offices:

Form 1040–ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Form 4137, Computation of Social Security Tax on Unreported Tip Income

Form 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835 for farm rental income and expenses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 4972, Special 10-year Averaging Method

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

506 Income Averaging

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

545 Interest Expense

552 Recordkeeping Requirements and a List of Tax Publications

553 Highlights of 1980 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

Where to Send Your Order for Free Forms and Publications.

Please send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30301
Alaska—P.O. Box 12626, Fresno, CA 93778
Arizona—P.O. Box 12626, Fresno, CA 93778
Arkansas—P.O. Box 2924, Austin, TX 78769
California—P.O. Box 12626, Fresno, CA 93778
Colorado—P.O. Box 2924, Austin, TX 78769
Connecticut—P.O. Box 1040, Wilmington, MA 01887
Delaware—P.O. Box 25866, Richmond, VA 23260
District of Columbia—P.O. Box 25866, Richmond, VA 23260
Florida—Caller No. 848, Atlanta, GA 30301
Georgia—Caller No. 848, Atlanta, GA 30301
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—P.O. Box 24711, Kansas City, MO 64131
Indiana—P.O. Box 636, Florence, KY 41042
Iowa—P.O. Box 24711, Kansas City, MO 64131
Kansas—P.O. Box 2924, Austin, TX 78769
Kentucky—P.O. Box 636, Florence, KY 41042
Louisiana—P.O. Box 2924, Austin, TX 78769
Maine—P.O. Box 1040, Wilmington, MA 01887
Maryland—P.O. Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 1040, Wilmington, MA 01887
Michigan—P.O. Box 636, Florence, KY 41042
Minnesota—P.O. Box 24711, Kansas City, MO 64131
Mississippi—Caller No. 848, Atlanta, GA 30301
Missouri—P.O. Box 24711, Kansas City, MO 64131
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—P.O. Box 24711, Kansas City, MO 64131
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P.O. Box 1040, Wilmington, MA 01887
New Jersey—P.O. Box 25866, Richmond, VA 23260
New Mexico—P.O. Box 2924, Austin, TX 78769
New York—
Albany: P.O. Box 1040, Wilmington, MA 01887
Buffalo: P.O. Box 240, Buffalo, NY 14201
New York City: P.O. Box 1040, Brooklyn, NY 11232
North Carolina—Caller No. 848, Atlanta, GA 30301
North Dakota—P.O. Box 24711, Kansas City, MO 64131
Ohio—P.O. Box 636, Florence, KY 41042
Oklahoma—P.O. Box 2924, Austin, TX 78769
Oregon—P.O. Box 12626, Fresno, CA 93778
Pennsylvania—P.O. Box 25866, Richmond, VA 23260
Rhode Island—P.O. Box 1040, Wilmington, MA 01887
South Carolina—Caller No. 848, Atlanta, GA 30301
South Dakota—P.O. Box 24711, Kansas City, MO 64131
Tennessee—Caller No. 848, Atlanta, GA 30301
Texas—P.O. Box 2924, Austin, TX 78769
Utah—P.O. Box 12626, Fresno, CA 93778
Vermont—P.O. Box 1040, Wilmington, MA 01887
Virginia—P.O. Box 25866, Richmond, VA 23260
Washington—P.O. Box 12626, Fresno, CA 93778
West Virginia—P.O. Box 636, Florence, KY 41042
Wisconsin—P.O. Box 24711, Kansas City, MO 64131
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO or FPO, send order blank to: Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and **be sure to write your name and address on the other side.** Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

OA

Circle Desired Forms and Publications

			3468	4797	Pub. 17	Pub. 502	Pub. 552
1040	Schedule E (1040)	1310	3468 Instructions	4797 Instructions	Pub. 334	Pub. 503	Pub. 553
1040 Instructions & Schedules	Schedule F (1040)	2106	3903	4835	Pub. 501	Pub. 524	Pub. 554
1040A	Schedule G (1040)	2119	4136	4868	Pub. 502	Pub. 526	Pub. 903
1040A Instructions	Schedules R&RP (1040)	2120	4137	4972	Pub. 503	Pub. 527	
Schedules A & B (1040)	Schedule SE (1040)	2210	4562	4972 Instructions	Pub. 504	Pub. 529	
Schedule C (1040)	Schedule TC (1040)	2440	4684	5695	Pub. 506	Pub. 530	
Schedule D (1040)	1040–ES (1981)	2441	4726	6251	Pub. 521	Pub. 545	

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DETACH AT THIS LINE

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O-313-449 36-1004130

Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Enter your name and address on this label. It will be used to speed your order for forms to you.

Name

Number and street

City or town, State and ZIP code

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1980
08

Name(s) as shown on Form 1040 | Your social security number

Schedule A—Itemized Deductions *(Schedule B is on back)*

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) *(See page 16 of Instructions.)*

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶
2 Medicine and drugs
3 Enter 1% of Form 1040, line 31
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero
5 Balance of insurance premiums for medical care not entered on line 1
6 Other medical and dental expenses:
a Doctors, dentists, nurses, etc.
b Hospitals
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶
7 Total (add lines 4 through 6c)
8 Enter 3% of Form 1040, line 31
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 ▶

Taxes *(See page 17 of Instructions.)*

Note: Gasoline taxes are no longer deductible.

11 State and local income
12 Real estate
13 General sales (see sales tax tables)
14 Personal property
15 Other (itemize) ▶
16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶

Interest Expense *(See page 17 of Instructions.)*

17 Home mortgage
18 Credit and charge cards
19 Other (itemize) ▶
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶

Contributions *(See page 17 of Instructions.)*

21 a Cash contributions for which you have receipts or cancelled checks
b Other cash contributions (show to whom you gave and how much you gave) ▶
22 Other than cash (see page 17 of Instructions for required statement)
23 Carryover from prior years
24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶

Casualty or Theft Loss(es) *(See page 18 of Instructions.)*

25 Loss before insurance reimbursement
26 Insurance reimbursement
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
28 Enter $100 or amount from line 27, whichever is smaller
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶

Miscellaneous Deductions *(See page 18 of Instructions.)*

30 Union dues
31 Other (itemize) ▶
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶

Summary of Itemized Deductions *(See page 19 of Instructions.)* **A**

33 Total medical and dental—from line 10
34 Total taxes—from line 16
35 Total interest—from line 20
36 Total contributions—from line 24
37 Total casualty or theft loss(es)—from line 29
38 Total miscellaneous—from line 32
39 Add lines 33 through 38
40 If you checked Form 1040, Filing Status box:
2 or 5, enter $3,400
1 or 4, enter $2,300
3, enter $1,700
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 19.) ▶

Schedules A&B (Form 1040) 1980 — Page 2

Schedule B—Interest and Dividend Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part I Interest Income

1 If you received more than $400 in interest, complete Part I and Part III. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Name of payer	Amount

2 Total interest income. Enter here and on Form 1040, line 9

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3
5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below
6 Nontaxable distributions
7 Total (add lines 5 and 6)
8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a

B

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

	Yes	No
A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		
B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520–A, or 926.		

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SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

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Name(s) as shown on Form 1040 | Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 21)	f. LOSS if column (e) is more than (d) subtract (d) from (e)	g. GAIN if column (d) is more than (e) subtract (e) from (d)
1						

2 Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11	2	
3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	3	
4 Add lines 1, 2 and 3 in column f and column g	4	
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss)	5	
6 Short-term capital loss carryover from years beginning after 1969	6	( )
7 Net short-term gain or (loss), combine lines 5 and 6	7	

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

9 Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18	9	
10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	10	
11 Add lines 8, 9 and 10 in column f and column g	11	
12 Combine line 11, column f and line 11, column g and enter the net gain or (loss)	12	
13 Capital gain distributions	13	
14 Enter gain, if applicable, from Form 4797, line 5(a)(1)	14	
15 Enter your share of net long-term gain from small business corporations (Subchapter S)	15	
16 Combine lines 12 through 15	16	
17 Long-term capital loss carryover from years beginning after 1969	17	( )
18 Net long-term gain or (loss), combine lines 16 and 17	18	

Note: *If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse*

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19	
20 If line 19 shows a gain—		
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18	20a	
If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.		
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b	
21 If line 19 shows a loss—		
a Enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19, (ii) If line 18 is zero or a net gain, enter line 19; or, (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	21a	
b Enter here and enter as a loss on Form 1040, line 14, the smallest of: (i) The amount on line 21a, (ii) $3,000 ($1,500 if married and filing a separate return); or, (iii) Taxable income, as adjusted	21b	
Note: *If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981*		

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981

(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28	22	
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23	
24 Reduce any loss on line 22 to the extent of any gain on line 23	24	
25 Enter amount shown on line 21b	25	
26 Enter smaller of line 24 or 25	26	
27 Subtract line 26 from line 24	27	
Note: *The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

Section B.—Long-term Capital Loss Carryover

28 Subtract line 26 from line 25. (**Note:** *if you skipped lines 23 through 27, enter amount from line 21b*)	28	
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29	
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30	
31 Reduce any loss on line 29 to the extent of any gain on line 30	31	
32 Multiply amount on line 28 by 2	32	
33 Subtract line 32 from line 31	33	
Note: *The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

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SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

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Name(s) as shown on Form 1040 | Your social security number

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1a Did you and your employer contribute to the pension or annuity? ☐ Yes ☐ No
b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? ☐ Yes ☐ No
c If "Yes," show: Your contribution ▶ $ ..... d Contribution received in prior years ▶ | 1d
2 Amount received this year | 2
3 Amount on line 2 that is not taxable | 3
4 Taxable part (subtract line 3 from line 2). Enter here and include in line 18 below | 4

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet.

5a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see Instructions)? ☐ Yes ☐ No
b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? ☐ Yes ☐ No
6a Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see Instructions)? ☐ Yes ☐ No
b Amortizable basis (see Instructions) ▶

(a) Property code (describe in Part V)	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain in Part VI) or depletion (attach computation)	(e) Other expenses (explain in Part VII)	(f) Net loss	(g) Net income
Property A						
Property B						
Property C						
7 Amounts from Form 4835						
8 Totals					( )	

9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below | 9

Part III Income or Losses from—

	(a) Name	(b) Employer Identification number	(c) Net loss	(d) Net income
Partnerships				
	10 Add amounts in columns (c) and (d) and enter here		10 ( )	
	11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss)		11	
	12 Additional first-year depreciation (see instructions for limitations)		12 ( )	
	13 Total partnership income or (loss). Combine lines 11 and 12. Enter here and include in line 18 below		13	
Estates or Trusts				
	14 Add amounts in columns (c) and (d) and enter here		14 ( )	
	15 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 14. Enter here and include in line 18 below		15	
Small Business Corporations				
	16 Add amounts in columns (c) and (d) and enter here		16 ( )	
	17 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 16. Enter here and include in line 18 below		17	

Part IV

18 TOTAL income or (loss). Combine lines 4, 9, 13, 15, and 17. Enter here and on Form 1040, line 18 ▶ | 18

19 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts II and III | 19

E

Part V Property Reported in Part II

Property Codes	Kind and location of property
A	
B	
C	

Part VI Depreciation Claimed in Part II. If you need more space, use Form 4562.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) ▶						
Property A							
	Totals (Property A)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) ▶						
Property B							
	Totals (Property B)						
	Total additional first-year depreciation (Do not include in items below. See instructions for limitations.) ▶						
Property C							
	Totals (Property C)						

Part VII Expenses Claimed in Part II

Expenses (Description)	Properties A	B	C
Taxes			
Insurance			
Interest			
Commissions			
Other (list) ▶			

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SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

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Name of self-employed person (as shown on social security card) | Social security number of self-employed person ▶

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method

1 Net profit or (loss) from:
- a Schedule F (Form 1040) . . . 1a
- b Farm partnerships . . . 1b

2 Net earnings from farm self-employment (add lines 1a and 1b) . . . 2

Farm Optional Method

3 If gross profits from farming are:
- a Not more than $2,400, enter two-thirds of the gross profits . . . 3
- b More than $2,400 and the net farm profit is less than $1,600, enter $1,600 . . .

4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . 4

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

Regular Method

5 Net profit or (loss) from:
- a Schedule C (Form 1040) . . . 5a
- b Partnerships, joint ventures, etc. (other than farming) . . . 5b
- c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▶ ☐ and enter zero on this line . . . 5c
- d Service with a foreign government or international organization . . . 5d
- e Other (specify) ▶ . . . 5e

6 Total (add lines 5a through 5e) . . . 6

7 Enter adjustments if any (attach statement, see page 29 of instructions) . . . 7

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . 8

Note: *If line 8 is $1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b.*

Nonfarm Optional Method

9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . . . 9a $1,600 00
- b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . 9b
- c Balance (subtract line 9b from line 9a) . . . 9c

10 Enter two-thirds of gross nonfarm profits or $1,600, whichever is smaller . . . 10

11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . . . 11

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss):
- a From farming (from line 4) . . . 12a
- b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . 12b

13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule)** . . . 13

14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1980 is . . . 14 $25,900 00

15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation 15a
- b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . 15b
- c Add lines 15a and 15b . . . 15c

16 Balance (subtract line 15c from line 14) . . . 16

17 Self-employment income—line 13 or 16, whichever is smaller . . . 17

18 Self-employment tax. (If line 17 is $25,900, enter $2,097.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . 18

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SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040 | Your social security number

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . . . 1

2 Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . 2

3 **Taxable income.** Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . 3

4 **Income tax.** Enter tax and check if from: ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule G, or ☐ Form 4726. Also enter on Form 1040, line 35 . . . 4

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more and had earned income of less than $2,300 if single (less than $1,700 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in **A** and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see **Form 4563**, and **Publication 570**, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . 1

2 If you checked Form 1040, Filing Status Box: {2 or 5, enter $3,400 / 1 or 4, enter $2,300 / 3, enter $1,700} . . . 2

3 Enter the amount from Schedule A, line 39 . . . 3

TC

Caution: *If you can be claimed as a dependent on your parents' return, see the* **Note** *above. Be sure you check the box below line 33 of Form 1040.*

4 Subtract line 3 from line 2 . . . 4

5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . 5

The example below may help you to complete Part II.

Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is $4,000. Of this amount, $1,500 was earned income from a summer job and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,000 or more and earned income of less than $2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of $4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income . . . $4,000
2 Zero bracket amount for a single individual . . . $2,300
3 Earned income . . . 1,500
4 Subtract line 3 from line 2 . . . 800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . $4,800

Note: *If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.*

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Form **2555**
Department of the Treasury
Internal Revenue Service

Deduction from, or Exclusion of, Income Earned Abroad

▶ See separate instructions. ▶ Attach to Form 1040.
For the year January 1–December 31, 1980, or other tax year
beginning ....., 1980, ending ....., 19 ....

1980
36

This Form Is To Be Used Only by United States Citizens and Resident Aliens

Name of taxpayer | Social security number

Foreign address (including Country) | Your occupation

Name of employer ▶
Employer's address: U.S. ▶ / Foreign ▶

Employer is (check any that apply) ☐ A foreign entity ☐ A U.S. company ☐ A qualified charitable organization ☐ A foreign affiliate of a U.S. company ☐ Self ☐ Other (specify) ▶

Give the latest year for which you filed a U.S. income tax return ▶ Service Center where filed ▶

Enter earlier years you claimed deduction from, or exclusion of, income earned abroad under section 911 or 913 ▶

Check the status under which you claim deduction from, or exclusion of, income earned from services abroad ☐ Bona fide residence. ☐ Physical presence. Are you a U.S. citizen? ☐ Yes ☐ No

Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed deduction or exclusion.

Part I To Be Completed for Bona Fide Residence Only (See Instruction 9)

1 List the countries where you have lived and the dates of residence during your 1979 and 1980 tax years ....., Bona fide residence began (date) ....., ended (date) .....

2 Kind of living quarters in foreign country ▶ ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer

3 Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No
If "Yes," who and for what period? ▶

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? ☐ Yes ☐ No
(b) Are you required to pay income tax to the country you claim bona fide residence in? ☐ Yes ☐ No
If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 9(c).)

5 Complete the following for days present in the U.S. or its possessions during the tax year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [1]	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [1]

[1] Do not include this income in Part III. Report on Form 1040.

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad .....
(b) State the type of visa you entered the foreign country under .....
(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? ☐ Yes ☐ No
If "Yes," attach explanation.
(d) Did you maintain a home in the U.S. while residing abroad? ☐ Yes ☐ No
If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants .....

Part II To Be Completed for Physical Presence Only (See Instruction 10)

7 The 18-month period that the test of physical presence in foreign countries is based on is from ..... through

8 Enter your principal country of employment during your tax year ▶

9 Enter all travel abroad during the 18-month period that the test is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of 18-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 18-month period

Name of country (including U.S.)	Date arrived	Date departed	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [1]

[1] Do not include this income in Part III. Report on Form 1040.

Part III To Be Completed by All Taxpayers

10 Enter on lines 11 through 18 all income, including noncash income, from sources outside the United States earned during 1980. (See Instructions 7, 11(b), 11(c), and 11(d).) Is part of the income (such as bonuses) for services performed in 1980, but received in another tax year? ☐ Yes ☐ No
If "Yes," see Instructions 11(a) and 11(e)

Report all income received during 1980 on your Form 1040 regardless of when the services were performed. *If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.*

Earned Income for Personal Services Rendered in Foreign Countries During 1980	Exchange rates used	Amount (in U.S. dollars)
11 Total wages, salaries, bonuses, commissions, etc., earned this year		
12 Pensions and annuities (see Instruction 11(d))		
13 Allowable share of income for personal services rendered this year (see Instructions 7 and 11(a)):		
(a) In a business (including farming) or profession (attach Schedule C or F (Form 1040))		
(b) In a partnership (give name, address, and nature of income)		
14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined):		
(a) Home (lodging)		
(b) Meals		
(c) Car		
(d) Other property or facilities (specify)		
15 Other foreign earned income (specify)		
16 Allowances, reimbursements, or expenses paid on your behalf for services rendered this year:		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (specify)		
(h) Total allowances, reimbursements, etc. Add lines 16(a) through line 16(g)		
17 Total earned income from foreign sources (add lines 11 through 15 and line 16(h))		
18 (a) Value of meals and lodging included in income above which are excludable under section 119. (See Instruction 11(c))		
(b) Earned income from foreign sources (Subtract line 18(a) from line 17. Enter here and in Part IV, line 42(a)) ▶		

19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? ☐ Yes ☐ No
If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address

20 List your tax home(s) during your tax year.....
Did you change your tax home at any time during your tax year? ☐ Yes ☐ No
Note: *If you answered "Yes" to either 19 or 20 above, see Instructions 11, 15, and 17 before completing this form.*

21 Did you live in a camp located in a hardship area for the convenience of your employer OR did you receive income for qualified charitable services in a lesser developed country? ☐ Yes ☐ No
(See Instruction 19 for a description of what is considered a camp and for a definition of income for qualified charitable services in a lesser developed country.)
If "Yes," you may elect (a) or (b) below. If "No," you may claim (b) below.
(a) You may exclude from gross income the amount of $20,000 (prorated on a daily basis for days you lived in a camp or a lesser developed country). See Part V.
(b) You may claim the deduction for excess foreign living expenses. See Part IV.

Part IV To Be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses

Qualified Schooling Expense (See Instruction 13)

22 Complete the following for each dependent child for whom you claim a schooling expense deduction:

Name of dependent child	Age	Address (including country) of school attended	Schooling expenses claimed

23 Total qualified schooling expenses. Enter here and on lines 31(b) and 36 . . . . . ▶

Qualified Home Leave Transportation Expense (See Instruction 14)

24 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse, and your dependents as a separate trip ▶ . Total expense for all trips; also enter on lines 31(c) and 37 . . ▶

Qualified Hardship Area Amount (See Instruction 15)

25 Name of hardship area . . Date tax home was established ... ended

26 Maximum amount . . . . . $ 5,000.00

27 Number of days that you qualified during the tax year . . . . . .

28 Percentage applicable (divide the number of days on line 27 by 366) . . . . . %

29 Allowable amount (multiply the amount on line 26 by the percent on line 28). Also enter on lines 31(d) and 38 . . ▶ $

Qualified Housing Expenses (See Instruction 17)

30 Expenses paid or incurred for housing at your tax home during the year. (If you maintained a qualified second household, see Instruction 18 for additional information) . . . . . .

31 Figure your base housing amount as follows. Enter:

(a) Housing income from all sources (see Instruction 17) . . . . .

(b) Qualified schooling expenses (from line 23) . .

(c) Qualified home leave transportation expenses (from line 24) .

(d) Qualified hardship area amount (from line 29) .

(e) Qualified cost of living differential (from tables—see Instruction 16)

(f) Housing expenses from line 30 . . . . . .

(g) Total expenses (add lines 31(b) through 31(f)) . . . . . .

(h) Subtract line 31(g) from line 31(a) . . . . . .

(i) Base housing amount: Enter 20% (1/5) of line 31(h) . . . . . .

32 Subtract line 31(i) from line 30. If less than zero, enter zero . . . . . .

33 If you maintained a qualified second household, enter housing income as modified by Instruction 18(b)(i). Otherwise, omit line 33 and enter zero on line 34(e) . . . . . .

34 Amount from line 31(g) . . . . . .

(a) Housing expenses for qualified second household . .

(b) Add line 34 and line 34(a) . . . . . .

(c) Subtract line 34(b) from line 33. If less than zero, enter zero . . . . .

(d) Base housing amount for second household; enter 20% (1/5) of line 34(c) . . . .

(e) Subtract line 34(d) from line 34(a) . . . . . .

35 Total qualified housing expenses. If you maintained a qualified second household and your tax home was in a hardship area, enter total of amounts on lines 30 and 34(e). Otherwise, enter the total of lines 32 and 34(e). Also enter on line 40 . . . . . ▶

Summary of Excess Foreign Living Expenses

36 Qualified schooling expenses from line 23 . . . . . .

37 Qualified home leave transportation expenses from line 24 . . . . . .

38 Qualified hardship area amount from line 29 . . . . . .

39 Qualified cost-of-living differential from line 31(e) . . . . . .

40 Qualified housing expenses from line 35 . . . . . .

41 Total expenses (add lines 36 through 40) . . . . . .

42 Limitation:

(a) Earned income from foreign sources (from Part III, line 18(b)) . . . . . .

(b) Adjustments allocable to income from foreign sources (see Instruction 12(b)) . . .

(c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero . . . . . .

43 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 24, and label it as "Expense from Form 2555" . . . . . ▶

Part V To Be Completed by Taxpayers Claiming the Exclusion of Income Earned in a Hardship Area Camp OR the Exclusion of Income Received for Qualified Charitable Services in a Lesser Developed Country (See Instruction 19)

44 Complete the following for days you lived in a hardship area or lesser developed country during the tax year

Name of hardship area or lesser developed country	Date arrived	Date departed	Full days you lived in hardship area	Number of days during your residence that area qualified as hardship area or that you lived in a lesser developed country

45 Total number of full qualifying days in all hardship areas or lesser developed countries. (Enter here and on line 47 below.) . . . . . ▶

46 Maximum exclusion $20,000.00

47 Number of days that you qualified for exclusion during the tax year (from line 45 above) . .

48 Percentage applicable (divide the number of days on line 47 by 366) . . . . . %

49 Maximum allowable exclusion (multiply the amount on line 46 by the percent on line 48) . . . . . ▶ $

50 Enter the exclusion from line 49 or the amount you earned during the days you qualified, whichever is smaller . . . . . .

51 Deductions allocable to excluded income. (See Instruction 19(c) and attach a schedule.) . . . . .

52 Subtract line 51 from line 50. Enter here and in parenthesis on Form 1040, line 21, and label it "Exclusion from Form 2555". (On Form 1040, subtract the amount from your income to arrive at Total Income on line 22.) . ▶

U.S. GOVERNMENT PRINTING OFFICE —70 313-163

Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Personal Service Income

▶ See instructions on back.
▶ Attach to Form 1040 (or Form 1041).

1980
31

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Taxable income or personal service taxable income is:
$41,500 or less, and on Form 1040, you checked box 1,
$60,000 or less, and on Form 1040, you checked box 2 or box 5,
$44,700 or less, and on Form 1040, you checked box 4,
$28,300 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income	
1 Total personal service income	1	2 Total deductions against personal service income	2

3 Personal service net income—Subtract total of line 2 from total of line 1	3	
4 Enter your adjusted gross income	4	
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers	5	
6 Enter your taxable income	6	
7 Multiply the amount on line 6 by the percentage on line 5	7	
8 Enter the total of your 1980 tax preference items other than capital gains	8	
9 Personal service taxable income. Subtract line 8 from line 7	9	
10 If: on Form 1040, you checked box 1, enter $41,500; on Form 1040, you checked box 2 or box 5, enter $60,000; on Form 1040, you checked box 4, enter $44,700; you are filing Form 1041, enter $28,300	10	
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form	11	
12 Enter 50% of line 11	12	
13 Tax on amount on line 6* (13)		
14 Tax on amount on line 9* (14)		
15 Subtract line 14 from line 13	15	
16 If the amount on line 10 is: $41,500, enter $13,392; $60,000, enter $19,678; $44,700, enter $13,961; $28,300, enter $9,839	16	
17 Add lines 12, 15, and 16. This is your maximum tax	17	

*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

Form **4726** (1980)

Instructions

(Section references are to the Internal Revenue Code)

Purpose of Form.—This form may be to your advantage if you have personal service income and your tax bracket is above 50%. Please read the instructions and complete the form. If line 17 is less than your regular tax using the tax rate schedules and income averaging, attach this form to Form 1040 or Form 1041.

Line 1. Personal service income.—In the spaces on line 1 show the kinds and amounts of personal service income from your Form 1040 or Form 1041. For an estate or trust, personal service income includes only income in respect of a decedent as defined below. Personal service income for an individual includes:

- wages, salaries, tips, and other compensation for personal services actually rendered.
- professional fees.
- bonuses.
- commissions on sales or insurance premiums.
- prizes and awards that are not gambling winnings.
- taxable pensions and annuities if there is a connection with earning income from past personal services.
- taxable group term life insurance.
- property you received as payment for services even if you later transferred the property to someone else.
- gains (except capital gains) and net earnings from the sale or transfer of an interest in, or license for the use of property (other than goodwill) that you created by your personal efforts.
- the portion of income you received from a corporation (including an electing small business corporation) that represents a reasonable allowance as compensation for the services you performed for the corporation.
- the entire amount you receive for professional services if you are a doctor, dentist, lawyer, architect, accountant, etc., and you are personally responsible for the services performed. This is true even if your assistants perform all or part of the services.
- income you receive from a noncorporate trade or business where both personal services and capital are material income producing factors. In this case, your personal service income is a reasonable allowance as compensation for the personal services actually rendered, but not more than the net profits of the business.
- an item of gross income in respect of a decedent if the gross income would have been personal service income for the decedent had he or she lived and received the amount.
- personal service income of a nonresident alien if it is from sources in the U.S. and is effectively connected with the conduct of a trade or business in the U.S.

Personal service income does not include:

- interest and dividends (including undistributed taxable income from an electing small business corporation).
- other distributions of corporate earnings and profits.
- gambling gains.
- gains treated as capital gains.
- premature or excess distributions from a qualified employee pension plan under section 72(m)(5).
- lump-sum distributions from pension, etc., plans taxed under sections 402(a)(2), 402(e) and 403(a)(2).
- certain distributions from Individual Retirement Accounts or Annuities described in sections 408(e)(2), (3), (4), (5), and 408(f).
- redemption of retirement bonds includible in income under section 409 (b) or (c).

Line 2. Deductions against personal service income.—In the spaces on line 2 show the kind and amount of each deduction that is related to your personal service income and is required to be taken into account in determining adjusted gross income.

Examples of these are:

- allowable deduction for expenses from a trade or business from which you received personal service income.
- allowable deduction for expenses from performing services as an employee.
- allowable deduction for payments to a Keogh plan.
- allowable deduction for payments to an IRA.
- allowable deduction for moving expenses.
- deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits
- a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against personal service income.
- allowable deduction for certain expenses of living abroad under section 913.

When the expenses of a business are more than the income from that business, and both personal services and capital are material income producing factors, deduct only part of the expenses against personal service income. To figure your deduction, multiply the total business expenses of that business by the ratio of a reasonable amount of pay for your services over the gross receipts of that business. You must make the computation separately for each business with a loss. You cannot apply the profits or losses of one business against the profits or losses of another.

Note: *Do not include expenses which are properly deductible on Schedule A (Form 1040).*

Line 4. Adjusted gross income.—If you are an individual, enter on line 4 the amount from Form 1040, line 31. If you are an estate or trust, adjusted gross income is determined the same as for an individual.

Line 5.—Round percentage to nearest four numbers. For example, a percentage of 68.8456% should be rounded to 68.85%.

Line 6. Taxable income.—If you are an individual, enter the amount from Schedule TC (Form 1040), Part I, line 3. If you are an estate or trust, enter the amount from Form 1041, line 25.

Line 8.—Enter on this line the following tax preference items:

- adjusted itemized deductions.
- accelerated depreciation on real and personal property.
- amortization of certified historic structures, certified pollution control facilities, railroad rolling stock, on-the-job training facilities and child care facilities.
- reserves for losses on bad debts of financial institutions
- stock options.
- depletion.
- intangible drilling costs.

See Form 6251 for adjusted itemized deductions and Form 4625 for the other tax preference items. If you are an estate or trust, see Form 4626 instead of Form 4625.

If there are no tax preference items because of section 58(h), indicate this on line 8.

Line 17. Maximum tax.—Add lines 12, 15, and 16. This is your maximum tax Enter it on Schedule TC (Form 1040), Part I, line 4, and check the box labeled Form 4726. If you are an estate or trust, enter this amount on Form 1041, line 26a and write "Form 4726"

Short Period Returns.—If you are required to prepare a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis However, if a short period return is required due to a termination of tax year for purposes of a jeopardy assessment, the maximum tax computation shall not apply unless the tax year is reopened.

U.S. GOVERNMENT PRINTING OFFICE 1980—O 313-182

Form **4798**

Department of the Treasury
Internal Revenue Service

Carryover of Pre-1970 Capital Losses

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1980.)

▶ Attach to Form 1040.

1980

Name(s) as shown on Form 1040 | Your social security number

Instructions

A. Purpose of Form.—Use this form only if you have a pre-1970 capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17 or 23. If so, first fill in your 1980 Schedule D (Form 1040), lines 1 through 18 to report capital gains and losses for the current year and any post-1969 capital loss carryovers. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1980 to 1981 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

B. Part I, Line 19 or 34.—If there are a gain and a loss on the lines mentioned in the instructions for Part I, line 19 or 34, enter the gain minus the amount of the loss. If the loss is more than the gain, enter zero. If there is a gain and no loss, enter the gain.

C. Part I, Line 22 or 37.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 22 or 37, enter the loss minus the amount of the gain. If the gain is more than the loss, enter zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 14 through 22 of Part I (whether or not you have to complete lines 10 through 26), and ignore the note under line 14. Your limitation for line 28b is the sum of $1,500 plus (1) the loss on line 22 of Part I (the long-term capital loss component), and (2) the loss on line 37 of Part I (the short-term capital loss component). Your total limitation must not exceed $3,000.

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Short term	1 Amount from your 1980 Schedule D (Form 1040), Part I, line 7	1			
	2 Pre-1970 short-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17	2	( )		
	3 Net short-term gain or (loss), combine lines 1 and 2			3	
Long-term	4 Amount from your 1980 Schedule D (Form 1040), Part II, line 18	4			
	5 Pre 1970 long term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 23	5	( )		
	6 Net long term gain or (loss), combine lines 4 and 5			6	
7 Combine lines 3 and 6 and enter the net gain or (loss) here				7	
8 If line 7 shows a gain— a Enter 60% of line 6 or 60% of line 7, whichever is smaller. Enter zero if there is a loss or no entry on line 6. *If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251*				8a	
b Subtract line 8a from line 7. Enter here and on Form 1040, line 14				8b	
9 If line 7 shows a loss—If losses are shown on both lines 5 and 6, omit line 9 and go to line 10. Otherwise, enter one of the following amounts: a If line 3 is zero or a net gain, enter 50% of line 7 b If line 6 is zero or a net gain, enter amount from line 7 or c If line 3 and line 6 are net losses, enter amount from line 3 added to 50% of amount from line 6				9	

Note: *If there is an entry on line 9, skip lines 10 through 26 and go to line 27.*

10 Enter loss from line 3; if line 3 is zero or a gain, enter zero				10	
11 Enter loss from line 6				11	
12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter zero				12	
13 Reduce loss on line 11 by any gain on line 12				13	
14 Combine amounts on 1980 Schedule D (Form 1040), lines 5 and 16, and if gain, enter gain. If zero or a loss, enter zero. Note: *If the entry on line 14 is zero, skip lines 15 through 21 and enter on line 22 the loss shown on line 5.*	14				
15 Enter gain, if any, from 1980 Schedule D (Form 1040), line 16. If zero or a loss, enter zero	15				
16 Enter line 14 or line 15, whichever is smaller	16				
17 Subtract line 16 from line 14	17				
18 Enter loss from line 2; if line 2 is blank, enter zero	18				
19 Reduce gain on line 17 by loss on line 18 (see Instruction B)	19				
20 Enter loss from line 5	20				
21 Add the gain(s) on line(s) 16 and 19	21				
22 Reduce the loss on line 20 by any gain on line 21 (see Instruction C)				22	
23 Enter line 22 or line 13, whichever is smaller (if line 22 is zero, enter zero)				23	
24 Subtract amount on line 23 from the loss on line 13				24	
25 Enter 50% of the amount on line 24				25	
26 Add lines 10, 23 and 25				26	
27 Enter the amount from line 9 or line 26, whichever applies	27				
28 Enter here and enter as a (loss) on Form 1040, line 14, the smallest of: a Amount on line [illegible] b [illegible] (see instructions for separate returns see Instruction D), or c [illegible] Schedule D (Form 1040))				28	( )

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I

29 Combine amounts on 1980 Schedule D (Form 1040), lines 5 and 16, and if a gain, enter gain; if zero or a loss, enter zero. Note: *If the entry on line 29 is zero, SKIP lines 30 through 36, and enter on line 37 the loss shown on line 2*				29	
30 Enter gain, if any, from 1980 Schedule D (Form 1040), line 5. If zero or a loss, enter zero				30	
31 Enter line 29 or line 30, whichever is smaller				31	
32 Subtract line 31 from line 29				32	
33 Enter loss from line 5; if line 5 is blank, enter zero				33	
34 Reduce any gain on line 32 by any loss on line 33 (see Instruction B)				34	
35 Enter loss from line 2				35	
36 Add the gain(s) on line(s) 31 and 34				36	
37 Reduce the loss on line 35 by any gain on line 36 (see Instruction C)				37	

Part II Pre-1970 and Post-1969 Capital Loss Carryovers from 1980 to 1981

(Complete This Part if the Amount on Part I, Line 27 is Larger Than the Loss on Part I, Line 28)

1 Enter loss shown in Part I, line 3. If none, enter zero and skip lines 2 through 20. Then go to line 21				1	
2 Enter gain shown in Part I, line 6. If that line is blank or shows a loss, enter zero				2	
3 Reduce loss on line 1 by any gain on line 2				3	
Note: *If Part I, line 2 is blank, skip lines 4 through 11 and enter zero on line 12. Then go to line 13.*					
4 Combine lines 5 and 16 on your 1980 Schedule D (Form 1040). Enter the gain, if zero or a loss, enter zero. Note: *If line 4 is zero, skip lines 5 through 11 and enter on line 12 the loss from Part I, line 2. Then go to line 13.*	4				
5 Enter gain, if any, from 1980 Schedule D (Form 1040), line 5. If zero or a loss, enter zero	5				
6 Enter line 4 or 5, whichever is smaller	6				
7 Subtract line 6 from line 4	7				
8 Enter loss from Part I, line 5; otherwise, enter zero	8				
9 Reduce any gain on line 7 by any loss on line 8	9				
10 Enter loss from Part I, line 2; otherwise, enter zero	10				
11 Add the gains on lines 6 and 9	11				
12 Reduce the loss on line 10 by any gain on line 11				12	
13 Pre-1970 short term capital loss (enter line 3 or 12, whichever is smaller)				13	
14 Short-term capital loss from years beginning after 1969 (subtract line 13 from line 3)				14	
15 Enter any loss from line 13, above	15				
16 Enter loss from Part I, line 28	16				
17 Pre-1970 short-term loss carryover to 1981 (subtract line 16 from line 15. If the loss on line 15 is smaller than the loss on line 16, enter zero)				17	
18 Enter any loss from line 14, above	18				
19 Subtract line 15 from line 16. If the loss on line 16 is smaller than the loss on line 15, enter zero	19				
20 Post-1969 short-term loss carryover to 1981 (subtract line 19 from line 18. If the loss on line 18 is smaller than the loss on line 19, enter zero)				20	
21 If you had to complete Part I, lines 10 through 26, enter any loss from Part I, line 23. Otherwise, enter zero	21				
22 Subtract line 18 from line 19. If the loss on line 19 is smaller than the loss on line 18, enter zero	22				
Note: *If you skipped lines 2 through 20 above, enter amount from Part I, line 28.*					
23 Pre-1970 long term loss carryover to 1981 (subtract line 22 from line 21. If the loss on line 21 is smaller than the loss on line 22, enter zero)				23	
24 If you had to complete Part I, lines 10 through 26, enter any loss from Part I, line 24. Otherwise, enter any loss from Part I, line 6	24				
25 Subtract line 21 from line 22 ..... × 2. If the loss on line 22 is smaller than the loss on line 21, enter zero	25				
26 Post-1969 long term loss carryover to 1981 (subtract line 25 from line 24. If the loss on line 24 is smaller than the loss on line 25, enter zero)				26	

Form **5695**
Department of the Treasury
Internal Revenue Service

Energy Credits

▶ Attach to Form 1040. ▶ See Instructions on back.

1980
34

Name(s) as shown on Form 1040 | Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

A. Answer the following question: Was your principal residence substantially completed before April 20, 1977? . . . ☐ Yes ☐ No

B. If you checked the "NO" box, you CANNOT claim an energy credit for conservation cost. Do NOT fill in lines 1 through 7 of this form.

1 Energy Conservation Items:			
a Insulation	1a		
b Storm (or thermal) windows or doors	1b		
c Caulking or weatherstripping	1c		
d A furnace replacement burner that reduces the amount of fuel used	1d		
e A device for modifying flue openings to make a heating system more efficient	1e		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	1f		
g A thermostat with an automatic setback	1g		
h A meter that shows the cost of energy used	1h		
2 Total (add lines 1a through 1h)	2		
3 Maximum amount	3	$2,000	00
4 Enter the total energy conservation costs for this residence from your 1978 and 1979 Form 5695, line 2	4		
5 Subtract line 4 from line 3 (If line 4 is more than line 3, do not complete any more of this part. You cannot claim any more energy conservation credit for this residence.)	5		
6 Enter the amount on line 2 or line 5, whichever is less	6		
7 Enter 15% of line 6 here and include in amount on line 15 below	7		

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

8 Renewable Energy Source Items:			
a Solar	8a		
b Geothermal	8b		
c Wind	8c		
9 Total (add lines 8a through 8c)	9		
10 Maximum amount	10	$10,000	00
11 Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 and 1979 Form 5695, line 9	11		
12 Subtract line 11 from line 10 (If line 11 is more than line 10, do not complete any more of this part. You cannot claim any more renewable energy source cost credit for this residence.)	12		
13 Enter amount on line 9 or line 12, whichever is less	13		
14 Enter 40% of line 13 here and include in amount on line 15 below	14		

Part III Fill in this part to figure the limitation

15 Add line 7 and line 14. *If less than $10, enter zero*	15		
16 *Enter your energy credit carryover from a previous tax year*	16		
17 Add lines 15 and 16	17		
18 Enter the amount of tax shown on Form 1040, line 37	18		
19 Add lines 38 through 44 from Form 1040 and enter the total	19		
20 Subtract line 19 from line 18. If zero or less, enter zero	20		
21 Residential energy credit. Enter the amount on line 17 or line 20, whichever is less. Also, enter this amount on Form 1040, line 45	21		

Form **5695** (1980)

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation, and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986. The cost of the items includes the cost of installing them.

Qualified expenditures financed with nontaxable Federal, State, or other grants cannot be used to figure the energy credit.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, fill in only Part III of the form. Attach Form 5695 to your tax return. For more information, please get **Publication 903**, Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must meet all of the conditions below

- It must be the home where you and your family live (you may own it or rent it from another person).
- It must be in the United States.

A summer or vacation home does not qualify.

If you live in a condominium or cooperative housing corporation dwelling unit, it may qualify. Please get **Publication 903** for more details.

If you and another person own and use different principal residences and share the cost of qualified energy conservation property or renewable energy source property intended for joint use, each of you may claim the energy credit as a separate taxpayer. Divide the amount of qualified expense among each person on the basis of their share of the contribution to the total cost. This type of expenditure is effective if made after April 1, 1980.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Note: *You may claim the maximum credit on each principal residence you live in during the tax year. See the instructions for figuring the credit for more than one principal residence.*

What are energy saving items?—You can take the credit for two kinds of energy saving items: energy conservation items and renewable energy source items.

Energy conservation items are limited to

- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water tank, etc.,
- storm (or thermal) windows or doors for the outside of your residence,
- caulking or weatherstripping for windows or doors for the outside of your residence,
- a furnace replacement burner that reduces the amount of fuels used,
- a device for modifying flue openings to make a heating system more efficient,
- an electrical or mechanical furnace ignition system that replaces a gas pilot light,
- a thermostat with an automatic setback,
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install them in your principal residence which was substantially completed before April 20, 1977,
- be the first one to use the item, and
- expect it to last at least 3 years.

The credit for energy conservation items cannot be more than $300.

Renewable energy source items include solar, wind, and geothermal energy items which heat or cool your principal residence or provide hot water or electricity for it.

Examples of solar energy items include:

- collectors,
- rockbeds,
- heat exchangers, and
- solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The credit for renewable energy source items cannot be more than $4,000.

What items are NOT eligible for the energy credit?—You cannot take the credit for items such as the following

- carpeting;
- drapes;
- wood paneling;
- wood or peat burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces, and
- swimming pools used to store energy.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

For example, if you sold your principal residence in May of 1980 and bought another in June, you would be entitled to take up to $300 credit on each residence for energy conservation items.

To figure your allowable 1980 energy credit for more than one principal residence, follow these instructions

(1) Fill out Part I or II on a separate Form 5695 for each principal residence.

(2) Enter the total of all parts on line 15 of one of the forms.

(3) In the space above line 15, write "More than one principal residence."

(4) Attach all forms to your return.

Caution: *You should keep a copy of each Form 5695 that you file for your records. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. You must reduce the basis of your principal residence by the amount of energy credit taken against your tax, if the items for which the credit is taken are a proper increase to the basis.*

What to do with an energy credit when it's more than your tax.—If your credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Carryover for tax year in which the alternative minimum tax applies.—If the alternative minimum tax applies, you may not receive the full tax benefit for the energy credit claimed during the tax year. If so, the amount of the energy credit benefit you lose is eligible for carryover. See **Publication 525**, Taxable and Nontaxable Income, for more details.

Specific Instructions

Part I, lines 1a through 1h (insulation, storm (or thermal) windows or doors, caulking or weatherstripping, etc.).—Enter your energy conservation costs only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter your total energy conservation costs from 1978 and 1979 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part II, lines 8a through 8c (solar, geothermal, and wind).—Enter your renewable energy source costs only for this tax year. Count the cost of the item and the cost of labor for its assembly, preparation, and installation in connection with your principal residence. Do not include the cost of repairs or maintenance for renewable energy source items.

Part II, line 11.—Enter your total renewable energy source costs from 1978 and 1979 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part III.—The amount of your energy credit is limited to your tax less other credits. If you have an amount on line 17 which is more than line 20, you can carry over the excess energy credit to the next tax year.

Part III, line 16.—If your tax for the previous tax year was less than the amount of energy credit, you have a credit carry over to this tax year. Enter the carryover amount on this line.

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Form 6839 (Rev. 9-82)
Department of the Treasury
Internal Revenue Service

USER SURVEY

Statistics of Income — 1980 Individual Income Tax Returns

Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your cooperation.

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   ☐ No

3. Have you ever used the Individual Tax Model?

   Tabulations or tapes ordered from IRS ☐ Yes ☐ No

   Tape ordered from National Archives ☐ Yes ☐ No

   ☐ Other *(Specify)* _____

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1980 Statistics of Income

Individual Income Tax Returns

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